

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 312 be amended to read as follows:

- 1 Page 1, between lines 11 and 12, begin a new paragraph and insert:
- 2 "SECTION 2. IC 3-8-1-23.4 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2009]: **Sec. 23.4. A candidate for election as a**
- 5 **member of the county board of tax and capital projects review in**
- 6 **2008 and thereafter must have resided in the county for at least one**
- 7 **(1) year before the election.**
- 8 SECTION 3. IC 3-8-1-23.6 IS ADDED TO THE INDIANA CODE
- 9 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 10 JANUARY 1, 2009]: **Sec. 23.6. (a) A person who runs in an election**
- 11 **after June 30, 2008, for the office of township assessor under**
- 12 **IC 36-6-5-1 must have attained the certification of a level two**
- 13 **assessor-appraiser under IC 6-1.1-35.5 before taking office.**
- 14 **(b) A person who runs in an election after June 30, 2008, for the**
- 15 **office of township trustee who performs all the duties and has all**
- 16 **the rights and powers of a township assessor under IC 36-6-5-1**
- 17 **must have attained the certification of a level two**
- 18 **assessor-appraiser under IC 6-1.1-35.5 before taking office to**
- 19 **qualify to perform those duties and to assume those rights and**
- 20 **powers.**
- 21 **(c) A person who runs successfully under subsection (b) but has**
- 22 **not attained the certification of a level two assessor-appraiser**
- 23 **under IC 6-1.1-35.5 before taking office:**
- 24 **(1) may perform in office only duties other than the duties of**

1           a township assessor under IC 36-6-5-1; and  
 2           (2) has only the rights and powers of the trustee other than  
 3           the rights and powers of a township assessor under  
 4           IC 36-6-5-1.

5           The restrictions listed in this subsection apply to the entire term for  
 6           which the person takes office, regardless of whether the person  
 7           attains the certification of a level two assessor-appraiser under  
 8           IC 6-1.1-35.5 during the term of office."

9           Page 6, between lines 3 and 4, begin a new paragraph and insert:

10          "SECTION 8. IC 4-10-13-2 IS AMENDED TO READ AS  
 11          FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) The auditor  
 12          of state shall prepare and publish each year the following financial  
 13          reports:

14           (1) A report showing receipts by source of revenue and by type of  
 15           fund disbursements as they relate to each agency, department, and  
 16           fund of the state government. This report shall include a recital of  
 17           disbursements made by the following functions of state  
 18           government:

- 19           (A) Education.
- 20           (B) Welfare.
- 21           (C) Highway.
- 22           (D) Health.
- 23           (E) Natural resources.
- 24           (F) Public safety.
- 25           (G) General governmental.
- 26           (H) Hospital and state institutions.
- 27           (I) Correction, parole, and probation.

28           (2) A report containing the following property tax data by  
 29           counties:

30           (A) A report showing:

- 31           (i) the total amount of tax delinquencies;
- 32           (ii) the total amount of the administrative costs of the offices  
 33           of township ~~and assessors (if any)~~, county assessors, the  
 34           offices of county auditors, and the offices of county  
 35           treasurers; and
- 36           (iii) the total amount of other local taxes collected.

37           (B) An abstract of taxable real and personal property, which  
 38           must include a recital of the number and the total amount of  
 39           tax exemptions, including mortgage exemptions, veterans'  
 40           exemptions, exemptions granted to blind persons, exemptions  
 41           granted to persons over sixty-five (65) years of age, and any  
 42           and all other exemptions granted to any person under ~~the~~  
 43           provisions of the Constitution and the laws of the state.

44           (b) The reports described in this section shall be made available for  
 45           inspection as soon as they are prepared and shall be published in the  
 46           manner provided in section 7 of this chapter by the auditor of state not

1 later than December 31 following the end of each fiscal year.

2 SECTION 9. IC 5-4-1-8 IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The official bonds of  
4 officers, if sufficient, shall be approved as follows:

5 (1) Of county officers required to give bonds, by the clerk of the  
6 circuit court unless otherwise specified in this section.

7 (2) Of county sheriff, county coroner, county recorder, county  
8 auditor, county treasurer, and clerk of the circuit court, by the  
9 county executive.

10 (3) Of county assessor, township trustee, and township assessor  
11 **(if any)**, by the county auditor.

12 (4) Of city officers, except the executive and members of the  
13 legislative body, by the city executive.

14 (5) Of members of the board of public works or of the board of  
15 public works and safety in cities, by the city legislative body.

16 (6) Of clerk-treasurer and marshal of a town, by the town  
17 legislative body.

18 (7) Of a controller of a solid waste management district  
19 established under IC 13-21 or IC 13-9.5 (before its repeal), by the  
20 board of directors of the solid waste management district.

21 (b) A person who approves an official bond shall write the approval  
22 on the bond.

23 (c) A bond must be approved before it is filed.

24 SECTION 10. IC 5-4-1-18 IS AMENDED TO READ AS  
25 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 18. (a) Except as  
26 provided in subsection (b), the following city, town, county, or  
27 township officers and employees shall file an individual surety bond:

28 (1) City judges, controllers, clerks, and clerk-treasurers.

29 (2) Town judges and clerk-treasurers.

30 (3) Auditors, treasurers, recorders, surveyors, sheriffs, coroners,  
31 assessors, and clerks.

32 (4) Township trustees. ~~and assessors.~~

33 (5) Those employees directed to file an individual bond by the  
34 fiscal body of a city, town, or county.

35 **(6) Township assessors (if any).**

36 (b) The fiscal body of a city, town, county, or township may by  
37 ordinance authorize the purchase of a blanket bond or a crime  
38 insurance policy endorsed to include faithful performance to cover the  
39 faithful performance of all employees, commission members, and  
40 persons acting on behalf of the local government unit, including those  
41 officers described in subsection (a).

42 (c) The fiscal bodies of the respective units shall fix the amount of  
43 the bond of city controllers, city clerk-treasurers, town clerk-treasurers,  
44 Barrett Law fund custodians, county treasurers, county sheriffs, circuit  
45 court clerks, township trustees, and conservancy district financial  
46 clerks as follows:

(1) The amount must equal fifteen thousand dollars (\$15,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).

(2) The amount may not be less than fifteen thousand dollars (\$15,000) nor more than three hundred thousand dollars (\$300,000).

County auditors shall file bonds in amounts of not less than fifteen thousand dollars (\$15,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than eight thousand five hundred dollars (\$8,500).

(d) A controller of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file an individual surety bond in an amount:

(1) fixed by the board of directors of the solid waste management district; and

(2) that is at least fifteen thousand dollars (\$15,000).

(e) Except as provided under subsection (d), a person who is required to file an individual surety bond by the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file a bond in an amount fixed by the board of directors.

(f) In 1982 and every four (4) years after that, the state examiner shall review the bond amounts fixed under this section and report in an electronic format under IC 5-14-6 to the general assembly whether changes are necessary to ensure adequate and economical coverage.

(g) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section, in consultation with the commission on public records under IC 5-15-5.1-6.

SECTION 11. IC 5-28-15-8, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) This section applies to records and other information, including records and information that are otherwise confidential, maintained by the following:

(1) The board.

(2) A U.E.A.

(3) The department of state revenue.

(4) The corporation.

(5) The department of local government finance.

(6) A county auditor.

(7) A township assessor **(if any)**.

**(8) A county assessor.**

(b) A person or an entity listed in subsection (a) may request a second person or entity described in subsection (a) to provide any records or other information maintained by the second person or entity

that concern an individual or a business that is receiving a tax deduction, exemption, or credit related to an enterprise zone. Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 12. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1.5. ~~(a)~~ "Assessing official" means:

(1) a township assessor **(if any)**;

**(2) a county assessor;** or

~~(2)~~ **(3)** a member of a county property tax assessment board of appeals.

SECTION 13. IC 6-1.1-1-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. "Real property" means:

(1) land located within this state;

(2) a building or fixture situated on land located within this state;

(3) an appurtenance to land located within this state;

(4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and

(5) notwithstanding IC 6-6-6-7, a riverboat:

(A) licensed under IC 4-33; or

(B) operated under an operating agent contract under IC 4-33-6.5;

for which the department of local government finance shall prescribe standards to be used by ~~township assessors~~ **assessing officials**.

SECTION 14. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is

1 situated on the assessment date of the year for which the assessment is  
2 made if the property is:

- 3 (1) regularly used or permanently located where it is situated; or  
4 (2) owned by a nonresident who does not have a principal office  
5 within this state.

6 (d) If a personal property return is filed pursuant to subsection (c),  
7 the owner of the property shall provide, within forty-five (45) days after  
8 the filing deadline, a copy or other written evidence of the filing of the  
9 return to the assessor of the township in which the owner resides **or to**  
10 **the county assessor if there is no township assessor for the**  
11 **township.** If such evidence is not filed within forty-five (45) days after  
12 the filing deadline, the **township or county** assessor ~~of for~~ the  
13 ~~township in which area where~~ the owner resides shall determine if the  
14 owner filed a personal property return in the township **or county** where  
15 the property is situated. If such a return was filed, the property shall be  
16 assessed where it is situated. If such a return was not filed, the  
17 **township or county** assessor ~~of for~~ the ~~township area~~ where the  
18 owner resides shall notify the assessor of the township **or county**  
19 where the property is situated, and the property shall be assessed where  
20 it is situated. This subsection does not apply to a taxpayer who:

- 21 (1) is required to file duplicate personal property returns under  
22 section 7(c) of this chapter and under regulations promulgated by  
23 the department of local government finance with respect to that  
24 section; or  
25 (2) is required by the department of local government finance to  
26 file a summary of the taxpayer's business tangible personal  
27 property returns.

28 SECTION 15. IC 6-1.1-3-4 IS AMENDED TO READ AS  
29 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a question  
30 arises as to the proper place to assess personal property, the county  
31 assessor shall determine the place if:

- 32 (1) **two (2) or more townships in the county are served by**  
33 **township assessors and the conflict involves different townships**  
34 **which are located within the county the assessor serves: two (2)**  
35 **or more of those townships; or**  
36 (2) **the conflict does not involve any other county and none of**  
37 **the townships in the county is served by a township assessor.**

38 If the conflict involves different counties, the department of local  
39 government finance shall determine the proper place of assessment.

40 (b) A determination made under this section by ~~a county assessor or~~  
41 the department of local government finance is final.

42 (c) If taxes are paid to a county which is not entitled to collect them,  
43 the department of local government finance may direct the authorities  
44 of the county which wrongfully collected the taxes to refund the taxes  
45 collected and any penalties charged on the taxes.

46 SECTION 16. IC 6-1.1-3-5 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor **(if any) and the county assessor** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 17. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 18. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

- (1) the assessor of each township in which the taxpayer's personal property is subject to assessment; **or**
- (2) **the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.**

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

- (1) the taxpayer submits a written application for an extension prior to the filing date; and
- (2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor if: the~~

- (1) **a** taxpayer has personal property subject to assessment in more than one (1) township in a county; and
- (2) the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000); ~~A~~

**the taxpayer filing a consolidated return shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A The taxpayer**

1 filing a consolidated return shall provide the following: (1) the county  
 2 assessor with the information necessary for the county assessor to  
 3 allocate the assessed value of the taxpayer's personal property among  
 4 the townships listed on the return, including the street address, the  
 5 township, and the location of the property.

6 ~~(2) A copy of the consolidated return, with attachments, for each~~  
 7 ~~township listed on the return.~~

8 (e) The county assessor shall provide to each affected township  
 9 assessor **(if any)** in the county all information filed by a taxpayer under  
 10 subsection (d) that affects the township. ~~The county assessor shall~~  
 11 ~~provide the information before:~~

12 ~~(1) May 25 of each year, for a return filed on or before the filing~~  
 13 ~~date for the return; or~~

14 ~~(2) June 30 of each year, for a return filed after the filing date for~~  
 15 ~~the return.~~

16 ~~(f) The township assessor shall send all required notifications to the~~  
 17 ~~taxpayer.~~

18 ~~(g) (f)~~ The county assessor may refuse to accept a consolidated  
 19 personal property tax return that does not have attached to it a schedule  
 20 listing, by township, all the personal property of the taxpayer and the  
 21 assessed value of the property as required under **comply with**  
 22 subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return **to**  
 23 **which subsection (d) applies** is filed on the date it is filed with the  
 24 county assessor with the schedule of personal property and assessed  
 25 **value required by subsection (d)** attached.

26 SECTION 19. IC 6-1.1-3-11 IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) For  
 28 purposes of this section, "inventory" means:

29 (1) materials held for processing or for use in production;

30 (2) finished or partially finished goods of a manufacturer or  
 31 processor; and

32 (3) property held for sale in the ordinary course of trade or  
 33 business.

34 (b) For purposes of this section, "dealer" has the meaning set forth  
 35 in IC 9-13-2-42.

36 (c) For purposes of this section, "established place of business"  
 37 refers to a place of business that meets the minimum standards  
 38 prescribed by the bureau of motor vehicles under rules adopted under  
 39 IC 4-22-2.

40 (d) If the inventory owned or held by a taxpayer on the assessment  
 41 date of a year does not, in the taxpayer's opinion, fairly represent the  
 42 average inventory carried by the taxpayer, the taxpayer may elect to list  
 43 the taxpayer's inventory for assessment on the basis of the average true  
 44 tax value of the inventory owned or held by the taxpayer during the  
 45 preceding calendar year, or during the portion of the preceding  
 46 calendar year that the taxpayer was engaged in business.



(e) If a taxpayer elects to use the average method, the taxpayer shall notify the township assessor, **or the county assessor if there is no township assessor for the township**, of the election at the time the taxpayer files the taxpayer's personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the department of local government finance.

(f) If a taxpayer elects to use the average method, the taxpayer shall use that method for reporting the value of all the taxpayer's inventories which are located in this state.

(g) Inventory owned by a dealer shall be assessed at the dealer's established place of business.

SECTION 20. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) examine and verify; or

(2) allow a contractor under IC 6-1.1-36-12 to examine and verify;

the accuracy of each personal property return filed with the township **or county** assessor by a taxpayer. If appropriate, the assessor or contractor under IC 6-1.1-36-12 shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 21. IC 6-1.1-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township **or county** assessor as required by this chapter, the township **or county** assessor may examine:

(1) the personal property of the person;

(2) the books and records of the person; and

(3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township **or county** assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township **or county** assessor, the taxpayer may elect to file a personal property return,

1 subject to the penalties imposed by IC 6-1.1-37-7.

2 SECTION 22. IC 6-1.1-3-16 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. If, from the  
4 evidence before ~~him~~, a township **or county assessor**, the assessor  
5 determines that a person has temporarily converted any part of ~~his~~ **the**  
6 **person's** personal property into property which is not taxable under  
7 this article to avoid the payment of taxes on the converted property, the  
8 township **or county** assessor shall assess the converted property to the  
9 taxpayer.

10 SECTION 23. IC 6-1.1-3-17 IS AMENDED TO READ AS  
11 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) On or  
12 before June 1 of each year, each township assessor **(if any)** of a county  
13 shall deliver to the county assessor a list which states by taxing district  
14 the total of the personal property assessments as shown on the personal  
15 property returns filed with the **township** assessor on or before the filing  
16 date of that year and in a county with a township assessor under  
17 IC 36-6-5-1 in every township the township assessor shall deliver the  
18 lists to the county auditor as prescribed in subsection (b).

19 (b) On or before July 1 of each year, each county assessor shall  
20 certify to the county auditor the assessment value of the personal  
21 property in every taxing district.

22 (c) The department of local government finance shall prescribe the  
23 forms required by this section.

24 SECTION 24. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007,  
25 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JANUARY 1, 2009]: Sec. 18. (a) Each township assessor of a county  
27 **(if any)** shall periodically report to the county assessor and the county  
28 auditor with respect to the returns and properties of taxpayers which  
29 the township assessor has examined. The township assessor shall  
30 submit these reports in the form and on the dates prescribed by the  
31 department of local government finance.

32 (b) ~~Each year, on or before the time prescribed by the department of~~  
33 ~~local government finance, each township assessor of a county shall~~  
34 ~~deliver to the county assessor a copy of each business personal property~~  
35 ~~return which the taxpayer is required to file in duplicate under section~~  
36 ~~7(c) of this chapter and a copy of any supporting data supplied by the~~  
37 ~~taxpayer with the return.~~ Each year, the county assessor:

38 (1) shall review and may audit ~~those~~ **the business personal**  
39 **property** returns **that the taxpayer is required to file in**  
40 **duplicate under section 7(c) of this chapter;** and

41 (2) shall determine the returns in which the assessment appears to  
42 be improper.

43 SECTION 25. IC 6-1.1-3-19 IS AMENDED TO READ AS  
44 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. **(a)** While a  
45 county property tax assessment board of appeals is in session, each  
46 township assessor of the county **(if any)** shall make the following

information available to the county assessor and the board:

- (1) Personal property returns.
- (2) Documents related to the returns. ~~and~~
- (3) Any information in the possession of the **township** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(b) Upon written request of the board, the township assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board.

SECTION 26. IC 6-1.1-3-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 20. If an assessing official ~~or board~~ changes a valuation made by a person on ~~his~~ **the person's** personal property return or adds personal property and its value to a return, the assessing official ~~or board~~ shall, by mail, immediately give the person notice of the action taken. However, if a taxpayer lists property on ~~his~~ **the taxpayer's** return but does not place a value on the property, a notice of the action of an assessing official ~~or board~~ in placing a value on the property is not required.

SECTION 27. IC 6-1.1-3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 21. ~~(a)~~ Subject to the limitations ~~contained~~ in IC 6-1.1-35-9, assessment returns, lists, and any other documents and information related to the determination of personal property assessments shall be preserved as public records and open to public inspection. The township assessor, ~~or the county assessor if there is no township assessor for the township~~, shall preserve and maintain these records. ~~if quarters for his office are provided in the county court house; or a branch thereof: If quarters are not provided for the township assessor; he shall; as soon as he completes his audit of a return; deliver the return and all related documents and information to the county assessor; and the county assessor shall maintain and preserve the items: The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor:~~

(b) Each county shall furnish an office for a township assessor in the county courthouse; or a branch thereof; if the township he serves has a population of thirty-five thousand (35,000) or more: A county may furnish an office in the county courthouse; or branch thereof; for any township assessor:

SECTION 28. IC 6-1.1-4-4, AS AMENDED BY P.L.228-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, 2000, and be the basis for taxes payable in 2003.

(b) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, 2009, and each fifth year thereafter. Each reassessment under this subsection:

(1) shall be completed on or before March 1 of the year that succeeds by two (2) years the year in which the general reassessment begins; and

(2) shall be the basis for taxes payable in the year following the year in which the general assessment is to be completed.

(c) In order to ensure that assessing officials ~~and members of each county property tax assessment board of appeals~~ are prepared for a general reassessment of real property, the department of local government finance shall give adequate advance notice of the general reassessment to the ~~county and township taxing assessing~~ officials of each county.

SECTION 29. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.7. ~~(a) For purposes of this section, "assessor" means:~~

~~(1) a township assessor; or~~

~~(2) a county assessor who assumes the responsibility for verifying sales under 50 IAC 21-3-2(b).~~

~~(b)~~ The department of local government finance shall provide training to **township assessors, county** assessors, and county auditors with respect to the verification of sales disclosure forms under 50 IAC 21-3-2.

SECTION 30. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter~~, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, **or the county assessor if there is no township assessor for the township.** The township **or county** assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter~~, each of these

1 appurtenances shall be assessed annually by the assessor of the  
 2 township in which the appurtenance is located, **or the county assessor**  
 3 **if there is no township assessor for the township.** The township **or**  
 4 **county** assessor shall assess the appurtenance to the person who owns  
 5 or operates the working interest in the oil or gas interest.

6 SECTION 31. IC 6-1.1-4-12.6 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.6. (a) For  
 8 purposes of this section, the term "secondary recovery method"  
 9 includes but is not limited to the stimulation of oil production by means  
 10 of the injection of water, steam, hydrocarbons, or chemicals, or by  
 11 means of in situ combustion.

12 (b) The total assessed value of all interests in the oil located on or  
 13 beneath the surface of a particular tract of land equals the product of:

14 (1) the average daily production of the oil; multiplied by

15 (2) three hundred sixty-five (365); and multiplied by

16 (3) the posted price of oil on the assessment date.

17 However, if the oil is being extracted by use of a secondary recovery  
 18 method, the total assessed value of all interests in the oil equals  
 19 one-half (1/2) the assessed value computed under the formula  
 20 prescribed in this subsection. The appropriate township assessor (**if**  
 21 **any**), **or the county assessor if there is no township assessor for the**  
 22 **township**, shall, in the manner prescribed by the department of local  
 23 government finance, apportion the total assessed value of all interests  
 24 in the oil among the owners of those interests.

25 (c) The appropriate township assessor, **or the county assessor if**  
 26 **there is no township assessor for the township**, shall, in the manner  
 27 prescribed by the department of local government finance, determine  
 28 and apportion the total assessed value of all interests in the gas located  
 29 beneath the surface of a particular tract of land.

30 (d) The department of local government finance shall prescribe a  
 31 schedule for township **and county** assessors to use in assessing the  
 32 appurtenances described in section 12.4(c) of this chapter.

33 SECTION 32. IC 6-1.1-4-13.6 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13.6. (a) The  
 35 township assessor, **or the county assessor if there is no township**  
 36 **assessor for the township**, shall determine the values of all classes of  
 37 commercial, industrial, and residential land (including farm homesites)  
 38 in the township **or county** using guidelines determined by the  
 39 department of local government finance. Not later than November 1 of  
 40 the year preceding the year in which a general reassessment becomes  
 41 effective, the assessor determining the values of land shall submit the  
 42 values to the county property tax assessment board of appeals. Not later  
 43 than December 1 of the year preceding the year in which a general  
 44 reassessment becomes effective, the county property tax assessment  
 45 board of appeals shall hold a public hearing in the county concerning  
 46 those values. The property tax assessment board of appeals shall give

notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county **(if any)** of the values as modified by the county property tax assessment board of appeals. ~~Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 33. IC 6-1.1-4-13.8, AS AMENDED BY P.L.228-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13.8. (a) As used in this section, "commission" refers to a county land valuation commission established under subsection (b).

(b) Subject to subsection (l), a county land valuation commission is established in each county for the purpose of determining the value of commercial, industrial, and residential land (including farm homesites) in the county.

(c) The county assessor is chairperson of the commission.

(d) The following are members of the commission:

(1) The county assessor. The county assessor shall cast a vote only to break a tie.

(2) Each township assessor **(if any)**, when the respective township land values for that township assessor's township are under consideration. A township assessor serving under this subdivision shall vote on all matters relating to the land values of that township assessor's township.

(3) One (1) township assessor **(if any)** from the county to be appointed by a majority vote of all the township assessors in the county.

(4) One (1) county resident who:

- 1 (A) holds a license under IC 25-34.1-3 as a salesperson or
- 2 broker; and
- 3 (B) is appointed by:
  - 4 (i) the board of commissioners (as defined in IC 36-3-3-10)
  - 5 for a county having a consolidated city; or
  - 6 (ii) the county executive (as defined in IC 36-1-2-5) for a
  - 7 county not described in item (i).
- 8 (5) Four (4) individuals who:
  - 9 (A) are appointed by the county executive (as defined in
  - 10 IC 36-1-2-5); and
  - 11 (B) represent one (1) of the following four (4) kinds of land in
  - 12 the county:
    - 13 (i) Agricultural.
    - 14 (ii) Commercial.
    - 15 (iii) Industrial.
    - 16 (iv) Residential.
  - 17 Each of the four (4) kinds of land in the county must be
  - 18 represented by one (1) individual appointed under this
  - 19 subdivision.
- 20 (6) One (1) individual who:
  - 21 (A) represents financial institutions in the county; and
  - 22 (B) is appointed by:
    - 23 (i) the board of commissioners (as defined in IC 36-3-3-10)
    - 24 for a county having a consolidated city; or
    - 25 (ii) the county executive (as defined in IC 36-1-2-5) for a
    - 26 county not described in item (i).
  - 27 (e) The term of each member of the commission begins November
  - 28 1 of the year that precedes by two (2) years the year in which a general
  - 29 reassessment begins under IC 6-1.1-4-4, and ends January 1 of the year
  - 30 in which the general reassessment begins under IC 6-1.1-4-4. The
  - 31 appointing authority may fill a vacancy for the remainder of the vacated
  - 32 term.
  - 33 (f) The commission shall determine the values of all classes of
  - 34 commercial, industrial, and residential land (including farm homesites)
  - 35 in the county using guidelines determined by the department of local
  - 36 government finance. Not later than November 1 of the year preceding
  - 37 the year in which a general reassessment begins, the commission
  - 38 determining the values of land shall submit the values, all data
  - 39 supporting the values, and all information required under rules of the
  - 40 department of local government finance relating to the determination
  - 41 of land values to the county property tax assessment board of appeals
  - 42 and the department of local government finance. Not later than January
  - 43 1 of the year in which a general reassessment begins, the county
  - 44 property tax assessment board of appeals shall hold a public hearing in
  - 45 the county concerning those values. The property tax assessment board
  - 46 of appeals shall give notice of the hearing in accordance with IC 5-3-1

1 and shall hold the hearing after March 31 of the year preceding the year  
 2 in which the general reassessment begins and before January 1 of the  
 3 year in which the general reassessment under IC 6-1.1-4-4 begins.

4 (g) The county property tax assessment board of appeals shall  
 5 review the values, data, and information submitted under subsection (f)  
 6 and may make any modifications it considers necessary to provide  
 7 uniformity and equality. The county property tax assessment board of  
 8 appeals shall coordinate the valuation of property adjacent to the  
 9 boundaries of the county with the county property tax assessment  
 10 boards of appeals of the adjacent counties using the procedures adopted  
 11 by rule under IC 4-22-2 by the department of local government finance.  
 12 If the commission fails to submit land values under subsection (f) to the  
 13 county property tax assessment board of appeals before January 1 of  
 14 the year the general reassessment under IC 6-1.1-4-4 begins, the county  
 15 property tax assessment board of appeals shall determine the values.

16 (h) The county property tax assessment board of appeals shall give  
 17 notice to the county and township assessors (**if any**) of its decision on  
 18 the values. The notice must be given before March 1 of the year the  
 19 general reassessment under IC 6-1.1-4-4 begins. Not later than twenty  
 20 (20) days after that notice, the county assessor or a township assessor  
 21 in the county may request that the county property tax assessment  
 22 board of appeals reconsider the values. The county property tax  
 23 assessment board of appeals shall hold a hearing on the reconsideration  
 24 in the county. The county property tax assessment board of appeals  
 25 shall give notice of the hearing under IC 5-3-1.

26 (i) Not later than twenty (20) days after notice to the county and  
 27 township assessor is given under subsection (h), a taxpayer may request  
 28 that the county property tax assessment board of appeals reconsider the  
 29 values. The county property tax assessment board of appeals may hold  
 30 a hearing on the reconsideration in the county. The county property tax  
 31 assessment board of appeals shall give notice of the hearing under  
 32 IC 5-3-1.

33 (j) A taxpayer may appeal the value determined under this section  
 34 as applied to the taxpayer's land as part of an appeal filed under  
 35 IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a  
 36 taxpayer that files an appeal under IC 6-1.1-15 requests the values,  
 37 data, or information received by the county property tax assessment  
 38 board of appeals under subsection (f), the county property tax  
 39 assessment board of appeals shall satisfy the request. The department  
 40 of local government finance may modify the taxpayer's land value and  
 41 the value of any other land in the township, the county where the  
 42 taxpayer's land is located, or the adjacent county if the department of  
 43 local government finance determines it is necessary to provide  
 44 uniformity and equality.

45 (k) The county assessor shall notify all township assessors (**if any**)  
 46 in the county of the values as determined by the commission and as



modified by the county property tax assessment board of appeals or department of local government finance under this section. Township assessors shall use the values determined under this section.

(l) After notice to the county assessor and all township assessors **(if any)** in the county, a majority of the assessors authorized to vote under this subsection may vote to abolish the county land valuation commission established under subsection (b). Each township assessor and the county assessor has one (1) vote. The county assessor shall give written notice to:

(1) each member of the county land valuation commission; and

(2) each township assessor in the county;

of the abolishment of the commission under this subsection.

SECTION 34. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township **or county** assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township ~~he serves~~ **or county** and which are subject to assessment.

SECTION 35. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. (a) For purposes of making a general reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any~~ **a** township assessor **(if any)** and ~~any~~ **a** county assessor may employ:

(1) deputies;

(2) employees; and

(3) technical advisors who are:

(A) qualified to determine real property values;

(B) professional appraisers certified under 50 IAC 15; and

(C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

SECTION 36. IC 6-1.1-4-17, AS AMENDED BY P.L.228-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this chapter, a

1 (1) township assessor **(if any)**; or

2 (2) group consisting of the county assessor and the township  
3 assessors in a county;

4 may employ professional appraisers as technical advisors. A decision  
5 by one (1) or more assessors referred to in subdivisions (1) and (2) to  
6 not employ a professional appraiser as a technical advisor in a general  
7 reassessment is subject to approval by the department of local  
8 government finance.

9 (b) After notice to the county assessor and all township assessors **(if**  
10 **any)** in the county, a majority of the assessors authorized to vote under  
11 this subsection may vote to:

12 (1) employ a professional appraiser to act as a technical advisor  
13 in the county during a general reassessment period;

14 (2) appoint an assessor or a group of assessors to:

15 (A) enter into and administer the contract with a professional  
16 appraiser employed under this section; and

17 (B) oversee the work of a professional appraiser employed  
18 under this section.

19 Each township assessor and the county assessor has one (1) vote. A  
20 decision by a majority of the persons authorized to vote is binding on  
21 the county assessor and all township assessors in the county. Subject  
22 to the limitations in section 18.5 of this chapter, the assessor or  
23 assessors appointed under subdivision (2) may contract with a  
24 professional appraiser employed under this section to supply technical  
25 advice during a general reassessment period for all townships in the  
26 county. A proportionate part of the appropriation to all townships for  
27 assessing purposes shall be used to pay for the technical advice.

28 (c) As used in this chapter, "professional appraiser" means an  
29 individual or firm that is certified under IC 6-1.1-31.7.

30 SECTION 37. IC 6-1.1-4-18.5 IS AMENDED TO READ AS  
31 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 18.5. (a) A  
32 township assessor **(if any)**, a group of township assessors, or the county  
33 assessor may not use the services of a professional appraiser for  
34 assessment or reassessment purposes without a written contract. The  
35 contract used must be either a standard contract developed by the ~~state~~  
36 ~~board of tax commissioners (before the board was abolished)~~ or the  
37 department of local government finance or a contract ~~which that~~ has  
38 been specifically approved by the ~~board or the~~ department. The  
39 department shall ensure that the contract:

40 (1) includes all of the provisions required under section 19.5(b)  
41 of this chapter; and

42 (2) adequately provides for the creation and transmission of real  
43 property assessment data in the form required by the legislative  
44 services agency and the division of data analysis of the  
45 department.

46 (b) No contract shall be made with any professional appraiser to act

as technical advisor in the assessment of property, before the giving of notice and the receiving of bids from anyone desiring to furnish this service. Notice of the time and place for receiving bids for the contract shall be given by publication by one (1) insertion in two (2) newspapers of general circulation published in the county and representing each of the two (2) leading political parties in the county. ~~or~~ If only one (1) newspaper is there published, notice in that one (1) newspaper is sufficient to comply with the requirements of this subsection. The contract shall be awarded to the lowest and best bidder who meets all requirements under law for entering a contract to serve as technical advisor in the assessment of property. However, any and all bids may be rejected, and new bids may be asked.

(c) The county council of each county shall appropriate the funds needed to meet the obligations created by a professional appraisal services contract which is entered into under this chapter.

SECTION 38. IC 6-1.1-4-19.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19.5. (a) The department of local government finance shall develop a standard contract or standard provisions for contracts to be used in securing professional appraising services.

(b) The standard contract or contract provisions must contain:

- (1) a fixed date by which the professional appraiser or appraisal firm shall have completed all responsibilities under the contract;
- (2) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;
- (3) a provision requiring the appraiser, or appraisal firm, to make periodic reports to the township assessors **(if any) and county assessor** involved;
- (4) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (3) of this subsection are to be made;
- (5) a precise stipulation of what service or services are to be provided and what class or classes of property are to be appraised;
- (6) a provision stipulating that the contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the legislative services agency and the department of local government finance; and
- (7) a provision stipulating that the legislative services agency and the department of local government finance have unrestricted access to the contractor's work product under the contract.

The department of local government finance may devise other necessary provisions for the contracts in order to give effect to ~~the provisions of~~ this chapter.

(c) In order to comply with the duties assigned to it by this section, the department of local government finance may develop:

- (1) one (1) or more model contracts;
- (2) one (1) contract with alternate provisions; or
- (3) any combination of subdivisions (1) and (2).

The department may approve special contract language in order to meet any unusual situations.

SECTION 39. IC 6-1.1-4-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 20. The department of local government finance may establish a period with respect to each general reassessment that is the only time during which a township **assessor (if any)** or county assessor may enter into a contract with a professional appraiser. The period set by the department of local government finance may not begin before January 1 of the year the general reassessment begins. If no period is established by the department of local government finance, a township or county assessor may enter into such a contract only on or after January 1 and before April 16 of the year in which the general reassessment is to commence.

SECTION 40. IC 6-1.1-4-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 21. (a) If, during a period of general reassessment, a township assessor **(if any) or county assessor personally** makes the real property appraisals, ~~himself~~, the appraisals of the parcels subject to taxation must be completed as follows:

- (1) The appraisal of one-fourth (1/4) of the parcels shall be completed before December 1 of the year in which the general reassessment begins.
- (2) The appraisal of one-half (1/2) of the parcels shall be completed before May 1 of the year following the year in which the general reassessment begins.
- (3) The appraisal of three-fourths (3/4) of the parcels shall be completed before October 1 of the year following the year in which the general reassessment begins.
- (4) The appraisal of all the parcels shall be completed before March 1 of the second year following the year in which the general reassessment begins.

(b) If a township assessor **(if any) or a county assessor** employs a professional appraiser or a professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the township assessor **or county assessor** as follows:

- (1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.
- (2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.
- (3) The appraisals for three-fourths (3/4) of the parcels shall be

1 reported before October 1 of the year following the year in which  
2 the general reassessment begins.

3 (4) The appraisals for all the parcels shall be reported before  
4 March 1 of the second year following the year in which the  
5 general reassessment begins.

6 However, the reporting requirements prescribed in this subsection do  
7 not apply if the contract under which the professional appraiser, or  
8 appraisal firm, is employed prescribes different reporting procedures.

9 SECTION 41. IC 6-1.1-4-22 IS AMENDED TO READ AS  
10 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 22. (a) If any  
11 assessing official ~~or any county property tax assessment board of~~  
12 ~~appeals~~ assesses or reassesses any real property under ~~the provisions~~  
13 ~~of this article, the official or county property tax assessment board of~~  
14 ~~appeals~~ shall give notice to the taxpayer and the county assessor, by  
15 mail, of the amount of the assessment or reassessment.

16 (b) During a period of general reassessment, each township assessor  
17 **(if any) or county assessor** shall mail the notice required by this  
18 section within ninety (90) days after ~~he~~ **the assessor**:

19 (1) completes ~~his~~ **the** appraisal of a parcel; or

20 (2) receives a report for a parcel from a professional appraiser or  
21 professional appraisal firm.

22 SECTION 42. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,  
23 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JANUARY 1, 2009]: Sec. 25. (a) Each township assessor **(if any) and**  
25 **each county assessor** shall keep the assessor's reassessment data and  
26 records current by securing the necessary field data and by making  
27 changes in the assessed value of real property as changes occur in the  
28 use of the real property. The township **or county** assessor's records  
29 shall at all times show the assessed value of real property in accordance  
30 with ~~the provisions of~~ this chapter. The township assessor shall ensure  
31 that the county assessor has full access to the assessment records  
32 maintained by the township assessor.

33 (b) The township assessor in a county having a consolidated city **(if**  
34 **any), the county assessor if there are no township assessors in a**  
35 **county having a consolidated city**, or the county assessor in every  
36 other county, shall:

37 (1) maintain an electronic data file of:

38 (A) the parcel characteristics and parcel assessments of all  
39 parcels; and

40 (B) the personal property return characteristics and  
41 assessments by return;

42 for each township in the county as of each assessment date;

43 (2) maintain the electronic file in a form that formats the  
44 information in the file with the standard data, field, and record  
45 coding required and approved by:

46 (A) the legislative services agency; and

(B) the department of local government finance;  
 (3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;  
 in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 43. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

(1) the estimated costs referred to in section 28.5(a) of this chapter; minus

(2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) With respect to a general reassessment of real property that is to commence on July 1, 2014, and each fifth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment is to commence and the four (4) years preceding that year, levy against all the taxable property in the county an amount equal to one-fifth (1/5) of the estimated costs of the general reassessment under section 28.5 of this chapter.

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department determines it is appropriate because the estimated cost of:

- (1) a general reassessment; or
- (2) making annual adjustments under section 4.5 of this chapter; has changed.

(f) The county assessor or township assessor (**if any**) may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

- (1) a general reassessment;
- (2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to
  - (A) the county assessor; or
  - (B) township assessors;
- under IC 6-1.1-5.5-3; or
- (3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased funding.

(g) If the county fiscal body denies a petition under subsection (f), the assessor may appeal to the department of local government finance. The department of local government finance shall:

- (1) hear the appeal; and
- (2) determine whether the additional levy is necessary.

SECTION 44. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

- (1) the general reassessment of real property, including the computerization of assessment records;
- (2) ~~payments to county assessors, members of property tax assessment boards of appeals, or assessing officials and hearing officers for county property tax assessment boards of appeals~~ under IC 6-1.1-35.2;
- (3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;
- (4) the updating of plat books;
- (5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist ~~county assessors, members of a county property tax assessment board of appeals, and~~ assessing officials;
- (6) making annual adjustments under section 4.5 of this chapter; and
- (7) the verification under 50 IAC 21-3-2 of sales disclosure forms

1 forwarded to

2 (A) the county assessor; or

3 (B) township assessors **(if any)**;

4 under IC 6-1.1-5.5-3.

5 Money in a property tax reassessment fund may not be transferred or  
6 reassigned to any other fund and may not be used for any purposes  
7 other than those set forth in this section.

8 (b) All counties shall use modern, detailed soil maps in the general  
9 reassessment of agricultural land.

10 (c) The county treasurer of each county shall, in accordance with  
11 IC 5-13-9, invest any money accumulated in the property reassessment  
12 fund. Any interest received from investment of the money shall be paid  
13 into the property reassessment fund.

14 (d) An appropriation under this section must be approved by the  
15 fiscal body of the county after the review and recommendation of the  
16 county assessor. However, in a county with an elected township  
17 assessor in every township, the county assessor does not review an  
18 appropriation under this section, and only the fiscal body must approve  
19 an appropriation under this section.

20 SECTION 45. IC 6-1.1-4-29 IS AMENDED TO READ AS  
21 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 29. (a) The  
22 expenses of a reassessment, except those incurred by the department of  
23 local government finance in performing its normal functions, shall be  
24 paid by the county in which the reassessed property is situated. These  
25 expenses, except for the expenses of a general reassessment, shall be  
26 paid from county funds. The county auditor shall issue warrants for the  
27 payment of reassessment expenses. No prior appropriations are  
28 required in order for the auditor to issue warrants.

29 (b) An order of the department of local government finance  
30 directing the reassessment of property shall contain an estimate of the  
31 cost of making the reassessment. The ~~total~~ assessing officials **in** the  
32 county, ~~assessor~~, the county property tax assessment board of appeals,  
33 and the county auditor may not exceed the amount so estimated by the  
34 department of local government finance.

35 SECTION 46. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,  
36 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
37 JANUARY 1, 2009]: Sec. 31. (a) The department of local government  
38 finance shall periodically check the conduct of:

39 (1) a general reassessment of property;

40 (2) work required to be performed by local officials under 50  
41 IAC 21; and

42 (3) other property assessment activities in the county, as  
43 determined by the department.

44 The department of local government finance may inform township  
45 assessors **(if any)**, county assessors, and the presidents of county  
46 councils in writing if its check reveals that the general reassessment or



1 other property assessment activities are not being properly conducted,  
 2 work required to be performed by local officials under 50 IAC 21 is not  
 3 being properly conducted, or property assessments are not being  
 4 properly made.

5 (b) The failure of the department of local government finance to  
 6 inform local officials under subsection (a) shall not be construed as an  
 7 indication by the department that:

8 (1) the general reassessment or other property assessment  
 9 activities are being properly conducted;

10 (2) work required to be performed by local officials under 50  
 11 IAC 21 is being properly conducted; or

12 (3) property assessments are being properly made.

13 (c) If the department of local government finance:

14 (1) determines under subsection (a) that a general reassessment  
 15 or other assessment activities for a general reassessment year or  
 16 any other year are not being properly conducted; and

17 (2) informs:

18 (A) the township assessor **(if any)** of each affected township;

19 (B) the county assessor; and

20 (C) the president of the county council;

21 in writing under subsection (a);

22 the department may order a state conducted assessment or reassessment  
 23 under section 31.5 of this chapter to begin not less than sixty (60) days  
 24 after the date of the notice under subdivision (2). If the department  
 25 determines during the period between the date of the notice under  
 26 subdivision (2) and the proposed date for beginning the state conducted  
 27 assessment or reassessment that the general reassessment or other  
 28 assessment activities for the general reassessment are being properly  
 29 conducted, the department may rescind the order.

30 (d) If the department of local government finance:

31 (1) determines under subsection (a) that work required to be  
 32 performed by local officials under 50 IAC 21 is not being  
 33 properly conducted; and

34 (2) informs:

35 (A) the township assessor of each affected township **(if any)**;

36 (B) the county assessor; and

37 (C) the president of the county council;

38 in writing under subsection (a);

39 the department may conduct the work or contract to have the work  
 40 conducted to begin not less than sixty (60) days after the date of the  
 41 notice under subdivision (2). If the department determines during the  
 42 period between the date of the notice under subdivision (2) and the  
 43 proposed date for beginning the work or having the work conducted  
 44 that work required to be performed by local officials under 50 IAC 21  
 45 is being properly conducted, the department may rescind the order.

46 (e) If the department of local government finance contracts to have

work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

SECTION 47. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter; to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

(1) discuss the specifics of the taxpayer's assessment or reassessment;

(2) review the taxpayer's property record card;

(3) explain to the taxpayer how the assessment or reassessment was determined;

(4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;

(5) note and consider objections of the taxpayer;

(6) consider all errors alleged by the taxpayer; and

(7) otherwise educate the taxpayer about:

(A) the taxpayer's assessment or reassessment;

(B) the assessment or reassessment process; and

(C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

(1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and

(2) if recommending a change under subdivision (1), provide to the department a statement of:

(A) how the changed assessment or reassessment was determined; and

(B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of

the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department of local government finance gives notice under of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be conducted:

- (1) in the county where the property is located; and
- (2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

- (1) consider the recommendation of the contractor under subsection (c); and
- (2) if the department accepts a recommendation that a change in the assessment or reassessment is warranted, accept or modify the recommended amount of the changed assessment or reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

- (1) the taxpayer;
- (2) the county auditor;
- (3) the county assessor; and
- (4) the township assessor (**if any**) of the township in which the property is located.

(h) A notice under subsection (g) must:

- (1) state whether the assessment or reassessment was changed as a result of the informal hearing; and
- (2) if the assessment or reassessment was changed as a result of the informal hearing:
  - (A) indicate the amount of the changed assessment or reassessment; and
  - (B) provide information on the taxpayer's right to appeal under section 31.7 of this chapter.

(i) If the department of local government finance does not send a notice under subsection (g) not later than two hundred seventy (270) days after the date the department gives notice of the amount of the assessment or reassessment under section 31.5(h) of this chapter:

- (1) the department may not change the amount of the assessment or reassessment under the informal hearing process described in this section; and
- (2) the taxpayer may appeal the assessment or reassessment under section 31.7 of this chapter.

(j) The department of local government finance may adopt rules to establish procedures for informal hearings under this section.

(k) Payment for an addendum to a contract under subsection (a)(1) is made in the same manner as payment for the contract under section 31.5(i) of this chapter.

SECTION 48. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,

SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.7. (a) As used in this section, "special master" refers to a person designated by the Indiana board under subsection (e).

(b) The notice of assessment or reassessment under section 31.5(h) of this chapter is subject to appeal by the taxpayer to the Indiana board. The procedures and time limitations that apply to an appeal to the Indiana board of a determination of the department of local government finance do not apply to an appeal under this subsection. The Indiana board may establish applicable procedures and time limitations under subsection (l).

(c) In order to appeal under subsection (b), the taxpayer must:

- (1) participate in the informal hearing process under section 31.6 of this chapter;
- (2) except as provided in section 31.6(i) of this chapter, receive a notice under section 31.6(g) of this chapter; and
- (3) file a petition for review with the appropriate county assessor not later than thirty (30) days after:

(A) the date of the notice to the taxpayer under section 31.6(g) of this chapter; or

(B) the date after which the department may not change the amount of the assessment or reassessment under the informal hearing process described in section 31.6 of this chapter.

(d) The Indiana board may develop a form for petitions under subsection (c) that outlines:

- (1) the appeal process;
- (2) the burden of proof; and
- (3) evidence necessary to warrant a change to an assessment or reassessment.

(e) The Indiana board may contract with, appoint, or otherwise designate the following to serve as special masters to conduct evidentiary hearings and prepare reports required under subsection (g):

- (1) Independent, licensed appraisers.
- (2) Attorneys.
- (3) Certified level two or level three Indiana assessor-appraisers (including administrative law judges employed by the Indiana board).
- (4) Other qualified individuals.

(f) Each contract entered into under subsection (e) must specify the appointee's compensation and entitlement to reimbursement for expenses. The compensation and reimbursement for expenses are paid from the county property reassessment fund.

(g) With respect to each petition for review filed under subsection (c), the special masters shall:

- (1) set a hearing date;
- (2) give notice of the hearing at least thirty (30) days before the

1 hearing date, by mail, to:

2 (A) the taxpayer;

3 (B) the department of local government finance;

4 (C) the township assessor **(if any)**; and

5 (D) the county assessor;

6 (3) conduct a hearing and hear all evidence submitted under this  
7 section; and

8 (4) make evidentiary findings and file a report with the Indiana  
9 board.

10 (h) At the hearing under subsection (g):

11 (1) the taxpayer shall present:

12 (A) the taxpayer's evidence that the assessment or  
13 reassessment is incorrect;

14 (B) the method by which the taxpayer contends the assessment  
15 or reassessment should be correctly determined; and

16 (C) comparable sales, appraisals, or other pertinent  
17 information concerning valuation as required by the Indiana  
18 board; and

19 (2) the department of local government finance shall present its  
20 evidence that the assessment or reassessment is correct.

21 (i) The Indiana board may dismiss a petition for review filed under  
22 subsection (c) if the evidence and other information required under  
23 subsection (h)(1) is not provided at the hearing under subsection (g).

24 (j) The township assessor **(if any)** and the county assessor may  
25 attend and participate in the hearing under subsection (g).

26 (k) The Indiana board may:

27 (1) consider the report of the special masters under subsection  
28 (g)(4);

29 (2) make a final determination based on the findings of the special  
30 masters without:

31 (A) conducting a hearing; or

32 (B) any further proceedings; and

33 (3) incorporate the findings of the special masters into the board's  
34 findings in resolution of the appeal.

35 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

36 (1) establish procedures to expedite:

37 (A) the conduct of hearings under subsection (g); and

38 (B) the issuance of determinations of appeals under subsection  
39 (k); and

40 (2) establish deadlines:

41 (A) for conducting hearings under subsection (g); and

42 (B) for issuing determinations of appeals under subsection (k).

43 (m) A determination by the Indiana board of an appeal under  
44 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

45 SECTION 49. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,  
46 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]: Sec. 39. (a) For assessment dates after February 28, 2005, except as provided in subsections (c) and (e), the true tax value of real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more and that has more than four (4) rental units is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences.

(2) Sales comparison approach, using data for generally comparable property.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(b) The gross rent multiplier method is the preferred method of valuing:

(1) real property that has at least one (1) and not more than four (4) rental units; and

(2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor **(if any) or the county assessor** is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the ~~township~~ assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. A taxpayer must verify under penalties for perjury any information provided to the **township or county** assessor for use in the application of either method.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 50. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying

each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A township **or county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the township **or county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method. A taxpayer must verify under penalties for perjury any information provided to the assessor for use in the application of the income capitalization method.

SECTION 51. IC 6-1.1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor **(if any) or the county assessor** a list of all real property entered in the township **or county** as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

SECTION 52. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. ~~Except as provided in section 4(b) of this chapter, for all civil townships in which~~ **In a county containing a consolidated city: is situated,**

**(1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; and**

**(2) the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.**

These duties and authority include effecting the transfer of title to real

property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships~~, **a county containing a consolidated city**, the clerk of the court shall deliver the transcript to the ~~township~~ **county** assessor.

SECTION 53. IC 6-1.1-5-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, **or the county assessor if there is no township assessor for the township**, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 54. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. If a township assessor, **or the county assessor if there is no township assessor for the township**, believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves~~, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's or occupant's** possession to the assessor for ~~his~~ **the assessor's** examination. If the person fails to deliver the title papers to the assessor at ~~his~~ **the assessor's** office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information ~~he~~ **the assessor** can obtain. For that purpose, the



assessor may examine, under oath, any person whom ~~he~~ **the assessor** believes has any knowledge relevant to the issue.

SECTION 55. IC 6-1.1-5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), ~~of this section~~, the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) ~~of this section~~ has been surveyed subsequent to the survey made by the United States and if the township assessor, **or the county assessor if there is no township assessor for the township**, is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in ~~subsection (c) of this section~~, **subsection (f)**, a township assessor **or county assessor** shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that ~~he~~ **the owner or person in whose name the land is listed** return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and
- (2) the party holds the land under original entry or survey.

**(e) (f)** If the party fails to return the certificate **under subsection (d)** within thirty (30) days after the demand is mailed, the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

~~(e) (f)~~ **(f)** A township assessor **or county assessor** shall not demand a survey of land described in subsection (d) ~~of this section~~ if:

- (1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or
- (2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 56. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. Not later than May 15, each ~~assessing official~~ **township assessor in the county (if any)** shall prepare and deliver to the county assessor a detailed list of the real property listed

1 for taxation in the township. On or before July 1 of each year, each  
 2 county assessor shall, under oath, prepare and deliver to the county  
 3 auditor a detailed list of the real property listed for taxation in the  
 4 county. ~~In a county with an elected township assessor in every~~  
 5 ~~township the township assessor shall prepare the real property list.~~ The  
 6 ~~assessing officials and the~~ county assessor shall prepare the list in the  
 7 form prescribed by the department of local government finance. ~~The~~  
 8 ~~township assessor shall ensure that the county assessor has full access~~  
 9 ~~to the assessment records maintained by the township assessor.~~

10 SECTION 57. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005,  
 11 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JANUARY 1, 2009]: Sec. 15. (a) Except as provided in subsection (b),  
 13 before an owner of real property demolishes, structurally modifies, or  
 14 improves it at a cost of more than five hundred dollars (\$500) for  
 15 materials or labor, or both, the owner or the owner's agent shall file  
 16 with the area plan commission or the county assessor in the county  
 17 where the property is located an assessment registration notice on a  
 18 form prescribed by the department of local government finance.

19 (b) If the owner of the real property, or the person performing the  
 20 work for the owner, is required to obtain a permit from an agency or  
 21 official of the state or a political subdivision for the demolition,  
 22 structural modification, or improvement, the owner or the person  
 23 performing the work for the owner is not required to file an assessment  
 24 registration notice.

25 (c) Each state or local government official or agency shall, before  
 26 the tenth day of each month, deliver a copy of each permit described in  
 27 subsection (b) to the assessor of the county in which the real property  
 28 to be improved is situated. Each area plan commission shall, before the  
 29 tenth day of each month, deliver a copy of each assessment registration  
 30 notice described in subsection (a) to the assessor of the county where  
 31 the property is located.

32 (d) Before the last day of each month, the county assessor shall  
 33 distribute a copy of each assessment registration notice filed under  
 34 subsection (a) or permit received under subsection (b) to the assessor  
 35 of the township **(if any)** in which the real property to be demolished,  
 36 modified, or improved is situated.

37 (e) A fee of five dollars (\$5) shall be charged by the area plan  
 38 commission or the county assessor for the filing of the assessment  
 39 registration notice. All fees collected under this subsection shall be  
 40 deposited in the county property reassessment fund.

41 (f) A township or county assessor shall immediately notify the  
 42 county treasurer if the assessor discovers property that has been  
 43 improved or structurally modified at a cost of more than five hundred  
 44 dollars (\$500) and the owner of the property has failed to obtain the  
 45 required building permit or to file an assessment registration notice.

46 (g) Any person who fails to:

1 (1) file the registration notice required by subsection (a); or  
 2 (2) obtain a building permit described in subsection (b);  
 3 before demolishing, structurally modifying, or improving real property  
 4 is subject to a civil penalty of one hundred dollars (\$100). The county  
 5 treasurer shall include the penalty on the person's property tax  
 6 statement and collect it in the same manner as delinquent personal  
 7 property taxes under IC 6-1.1-23. However, if a person files a late  
 8 registration notice, the person shall pay the fee, if any, and the penalty  
 9 to the area plan commission or the county assessor at the time the  
 10 person files the late registration notice.

11 SECTION 58. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,  
 12 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, "party"  
 14 includes:

- 15 (1) a seller of property that is exempt under the seller's ownership;
- 16 or
- 17 (2) a purchaser of property that is exempt under the purchaser's
- 18 ownership;

19 from property taxes under IC 6-1.1-10.

20 (b) Before filing a conveyance document with the county auditor  
 21 under IC 6-1.1-5-4, all the parties to the conveyance must do the  
 22 following:

23 (1) Complete and sign a sales disclosure form as prescribed by the  
 24 department of local government finance under section 5 of this  
 25 chapter. All the parties may sign one (1) form, or if all the parties  
 26 do not agree on the information to be included on the completed  
 27 form, each party may sign and file a separate form.

28 (2) Before filing a sales disclosure form with the county auditor,  
 29 submit the sales disclosure form to the county assessor. The  
 30 county assessor must review the accuracy and completeness of  
 31 each sales disclosure form submitted immediately upon receipt of  
 32 the form and, if the form is accurate and complete, stamp the form  
 33 as eligible for filing with the county auditor and return the form  
 34 to the appropriate party for filing with the county auditor. If  
 35 multiple forms are filed in a short period, the county assessor  
 36 shall process the forms as quickly as possible. For purposes of this  
 37 subdivision, a sales disclosure form is considered to be accurate  
 38 and complete if:

39 (A) the county assessor does not have substantial evidence  
 40 when the form is reviewed under this subdivision that  
 41 information in the form is inaccurate; and

42 (B) the form:

- 43 (i) substantially conforms to the sales disclosure form
- 44 prescribed by the department of local government finance
- 45 under section 5 of this chapter; and
- 46 (ii) is submitted to the county assessor in a format usable to

1 the county assessor.

2 (3) File the sales disclosure form with the county auditor.

3 (c) Except as provided in subsection (d), the auditor shall forward  
4 each sales disclosure form to the county assessor. The county assessor  
5 shall retain the forms for five (5) years. The county assessor shall  
6 forward the sales disclosure form data to the department of local  
7 government finance and the legislative services agency in an electronic  
8 format specified jointly by the department of local government finance  
9 and the legislative services agency. The county assessor shall forward  
10 a copy of the sales disclosure forms to the township assessors in the  
11 county. The forms may be used by the county assessing officials, the  
12 department of local government finance, and the legislative services  
13 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio  
14 studies, equalization, adoption of rules under IC 6-1.1-31-3 and  
15 IC 6-1.1-31-6, and any other authorized purpose.

16 (d) In a county containing a consolidated city, the auditor shall  
17 forward the sales disclosure form to the appropriate township assessor  
18 **(if any)**. The township **or county** assessor shall forward the sales  
19 disclosure form to the department of local government finance and the  
20 legislative services agency in an electronic format specified jointly by  
21 the department of local government finance and the legislative services  
22 agency. The forms may be used by the county assessing officials, the  
23 department of local government finance, and the legislative services  
24 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio  
25 studies, equalization, adoption of rules under IC 6-1.1-31-3 and  
26 IC 6-1.1-31-6, and any other authorized purpose.

27 (e) If a sales disclosure form includes the telephone number or  
28 Social Security number of a party, the telephone number or Social  
29 Security number is confidential.

30 (f) County assessing officials and other local officials may not  
31 establish procedures or requirements concerning sales disclosure forms  
32 that substantially differ from the procedures and requirements of this  
33 chapter.

34 SECTION 59. IC 6-1.1-5.5-12 IS AMENDED TO READ AS  
35 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) A party to  
36 a conveyance who:

37 (1) is required to file a sales disclosure form under this chapter;  
38 and

39 (2) fails to file a sales disclosure form at the time and in the  
40 manner required by this chapter;

41 is subject to a penalty in the amount determined under subsection (b).

42 (b) The amount of the penalty under subsection (a) is the greater of:

43 (1) one hundred dollars (\$100); or

44 (2) twenty-five thousandths percent (0.025%) of the sale price of  
45 the real property transferred under the conveyance document.

46 (c) The township assessor **(if any)** in a county containing a

consolidated city, ~~or the county assessor in~~ **for a township in a county for which there is no township assessor, or the county assessor for** any other county, shall:

- (1) determine the penalty imposed under this section;
- (2) assess the penalty to the party to a conveyance; and
- (3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

- (1) collect the penalty imposed under this section;
- (2) deposit penalty collections as required under section 4 of this chapter; and
- (3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 60. IC 6-1.1-7-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. A person who permits a mobile home to be placed on any land which ~~he~~ **the person** owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, **or the county assessor if there is no township assessor for the township**, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

SECTION 61. IC 6-1.1-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, **or the county assessor if there is no township assessor for the township**. Each township assessor ~~of a county and the county assessor~~ shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township **or county** assessor shall make this certification on the forms prescribed by the department of local government finance.

SECTION 62. IC 6-1.1-8-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 23. Each year a public utility company shall file a statement with the assessor of each township **(if any)** and county assessor of each county in which the company's property is located. The company shall file the statement on the form prescribed by the department of local government finance. The statement shall contain a description of the company's tangible personal property located in the township **or county**.

SECTION 63. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]: Sec. 24. (a) Each year a township assessor, **or the county assessor if there is no township assessor for the township**, shall assess the fixed property ~~which that~~ as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township ~~the township assessor serves. or~~  
**county.**

(b) The township **or county** assessor shall determine the assessed value of fixed property. ~~The A~~ township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with ~~an elected a~~ township assessor in every township the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of ~~the that year. of assessment.~~

SECTION 64. IC 6-1.1-8-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 33. A public utility company may appeal a township **or county** assessor's assessment of fixed property in the same manner that it may appeal a township **or county** assessor's assessment of tangible property under ~~IC 6-1.1-15.~~

SECTION 60. IC 6-1.1-8-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39. The annual assessments of a public utility company's property are presumed to include all the company's property which is subject to taxation under this chapter. However, this presumption does not preclude the subsequent assessment of a specific item of tangible property which is clearly shown to have been omitted from the assessments for that year. The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall make assessments of omitted fixed property. The department of local government finance shall make assessments of omitted distributable property. However, the department of local government finance may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 65. IC 6-1.1-8.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The township assessor of each township **(if any)** in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. **The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.**

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed

1 industrial facility that is located in the jurisdiction served by the  
2 building commissioner.

3 (c) The department of local government finance shall schedule an  
4 assessment under this chapter of a newly constructed industrial facility  
5 within six (6) months after receiving notice of the construction ~~from the~~  
6 ~~appropriate township assessor or building commissioner.~~ **under this**  
7 **section.**

8 SECTION 66. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007,  
9 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JANUARY 1, 2009]: Sec. 1. If a township assessor **(if any)**, county  
11 assessor, or county property tax assessment board of appeals believes  
12 that any taxable tangible property has been omitted from or  
13 undervalued on the assessment rolls or the tax duplicate for any year or  
14 years, the official or board shall give written notice under IC 6-1.1-3-20  
15 or IC 6-1.1-4-22 of the assessment or increase in assessment. The  
16 notice shall contain a general description of the property and a  
17 statement describing the taxpayer's right to a review with the county  
18 property tax assessment board of appeals under IC 6-1.1-15-1.

19 SECTION 67. IC 6-1.1-9-6 IS AMENDED TO READ AS  
20 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. The county  
21 assessor shall obtain from the county auditor or the township assessors  
22 **(if any)** all returns for tangible property made by the township  
23 assessors of the county and all assessment lists, schedules, statements,  
24 maps, and other books and papers filed with the county auditor by the  
25 township assessors. For purposes of discovering undervalued or  
26 omitted property, the county assessor shall carefully examine the  
27 county tax duplicates and all other pertinent records and papers of the  
28 county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The  
29 county assessor shall, in the manner prescribed in this article, assess all  
30 omitted or undervalued tangible property which is subject to  
31 assessment.

32 SECTION 68. IC 6-1.1-10-10 IS AMENDED TO READ AS  
33 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The owner  
34 of an industrial waste control facility who wishes to obtain the  
35 exemption provided in section 9 of this chapter shall file an exemption  
36 claim **along** with the ~~assessor of the township in which the property is~~  
37 ~~located when he files his owner's~~ annual personal property return. The  
38 claim shall describe and state the assessed value of the property for  
39 which an exemption is claimed.

40 (b) The owner shall, by registered or certified mail, forward a copy  
41 of the exemption claim to the department of environmental  
42 management. The department shall acknowledge its receipt of the  
43 claim.

44 (c) The department of environmental management may investigate  
45 any claim. The department may also determine if the property for  
46 which the exemption is claimed is being utilized as an industrial waste

control facility. Within one hundred twenty (120) days after a claim is mailed to the department, the department may certify its written determination to the township **or county** assessor with whom the claim was filed.

(d) The determination of the department remains in effect:

(1) as long as the owner owns the property and uses the property as an industrial waste control facility; or

(2) for five (5) years;

whichever is less. In addition, during the five (5) years after the department's determination the owner of the property must notify the ~~township~~ **county** assessor and the department in writing if any of the property on which the department's determination was based is disposed of or removed from service as an industrial waste control facility.

(e) The department may revoke a determination if the department finds that the property is not predominantly used as an industrial waste control facility.

(f) The township **or county** assessor, in accord with the determination of the department, shall allow or deny in whole or in part each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's personal property for the year for which an exemption is claimed by the amount of exemption allowed.

SECTION 69. IC 6-1.1-10-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) The owner of personal property which is part of a stationary or unlicensed mobile air pollution control system who wishes to obtain the exemption provided in section 12 of this chapter shall claim the exemption on ~~his~~ **the owner's** annual personal property return. ~~which he files with the assessor of the township in which the property is located.~~ On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township **or county** assessor shall:

(1) review the exemption claim; and ~~he shall~~

(2) allow or deny it in whole or in part.

In making ~~his~~ **the** decision, the township **or county** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The township **or county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 70. IC 6-1.1-10-14 IS AMENDED TO READ AS



1       FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The action  
 2       taken by a township **or county** assessor on an exemption claim filed  
 3       under section 10 or ~~section~~ 13 of this chapter shall be treated as an  
 4       assessment of personal property. Thus, the assessor's action is subject  
 5       to all the provisions of this article pertaining to notice, review, or  
 6       appeal of personal property assessments.

7       SECTION 71. IC 6-1.1-10-31.7 IS AMENDED TO READ AS  
 8       FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.7. (a) Subject  
 9       to subsection (c), in order to claim a property tax exemption under  
 10      section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

- 11       (1) a truck chassis under section 31.4 of this chapter;
- 12       (2) a passenger motor vehicle under section 31.5 of this chapter;
- 13       or
- 14       (3) a school bus body or chassis under section 31.6 of this
- 15       chapter;

16      must file a claim for an exemption at the same time that the taxpayer  
 17      is required to file a personal property tax return.

18      (b) A claim for exemption under this section must be filed on a  
 19      form:

- 20       (1) prescribed by the department of local government finance; and
- 21       (2) containing the following information:
  - 22           (A) A description of the property claimed to be exempt in
  - 23           sufficient detail to afford identification of the property.
  - 24           (B) A statement indicating the ownership and the possession
  - 25           of the property.
  - 26           (C) The grounds for claiming the exemption.
  - 27           (D) The full name and address of the applicant.
  - 28           (E) Any additional information that the department of local
  - 29           government finance may require that is:
    - 30               (i) reasonably related to the exemption; and
    - 31               (ii) necessary to determine the exemption.

32      (c) Notwithstanding subsection (b), an owner or a possessor may  
 33      claim an exemption for a chassis or vehicle under this section without  
 34      filing the form required under subsection (b) if:

- 35       (1) before March 1 the owner or possessor of the chassis or
- 36       vehicle identifies the chassis or vehicle, by chassis or vehicle
- 37       identification number, as a chassis or vehicle to be used to fulfill
- 38       an order from an out-of-state dealer; and
- 39       (2) the owner or possessor of the chassis or vehicle submits with
- 40       the owner's or possessor's personal property return a list that:
  - 41           (A) gives the chassis or vehicle identification number of each
  - 42           chassis or vehicle claimed to be exempt under subdivision (1);
  - 43           and
  - 44           (B) identifies the order from an out-of-state dealer that
  - 45           corresponds to each chassis or vehicle listed.

46      (d) If, upon the request of ~~the local an~~ assessing official ~~a county~~

assessor, a member of the county property tax assessment board of appeals, or the department of local government finance, the owner or possessor is unable to verify that the chassis or vehicle was used to fulfill the identified order, an exemption claimed under subsection (c) shall be denied.

SECTION 72. IC 6-1.1-10.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) A high impact business that desires to obtain the property tax credit provided by section 10 of this chapter must file a certified credit application, on forms prescribed by the department of local government finance, with the auditor of the county in which the inventory is located. The credit application must be filed on or before May 15 each year. If the high impact business obtains a filing extension under IC 6-1.1-3-7(b) for any year, the application for the year must be filed by the extended due date for that year.

(b) The property tax credit application required by this section must contain the following information:

- (1) The name of the high impact business owning the inventory.
- (2) A description of the inventory for which a property tax credit is claimed in sufficient detail to afford identification.
- (3) The assessed value of the inventory subject to the property tax credit.
- (4) Any other information considered necessary by the department of local government finance.

(c) On verification of the correctness of a property tax credit application by the ~~assessors~~ assessor of the ~~townships~~ township in which the inventory is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall grant the property tax credit.

(d) The property tax credit and the period of the credit provided for inventory under section 10 of this chapter are not affected by a change in the ownership of the high impact business if the new owner of the high impact business owning the inventory:

- (1) continues the business operation of the high impact business within the commission's jurisdiction and maintains employment levels within the commission's jurisdiction consistent with the certification and pledge required under section 9(a) of this chapter; and
- (2) files an application in the manner provided by subsections (a) and (b).

SECTION 73. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject

of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of the property.

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the ~~township~~ assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall: ~~direct the township assessor of the township in which the real property is located~~ to:

(1) properly assess the real property **or direct the township assessor to properly assess the real property;** and

(2) notify the ~~county assessor~~ and county auditor of the proper assessment **or direct the township assessor to notify the county auditor of the proper assessment.**

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

SECTION 74. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

- (1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (2) Statements of the ownership of the property.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The number of dwelling units on the property.
- (5) The number of dwelling units rehabilitated.
- (6) The increase in assessed value resulting from the rehabilitation. ~~and~~
- (7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 75. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation. ~~and~~
- (5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 76. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27.1. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person

1 must file the statement during the twelve (12) months before June 11  
 2 of each year for which the person desires to obtain the deduction. With  
 3 respect to a mobile home which is not assessed as real property, the  
 4 person must file the statement during the twelve (12) months before  
 5 March 31 of each year for which the person desires to obtain the  
 6 deduction. The statement may be filed in person or by mail. If mailed,  
 7 the mailing must be postmarked on or before the last day for filing. On  
 8 verification of the statement by the assessor of the township in which  
 9 the real property or mobile home is subject to assessment, **or the**  
 10 **county assessor if there is no township assessor for the township,**  
 11 the county auditor shall allow the deduction.

12 SECTION 77. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007,  
 13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JANUARY 1, 2009]: Sec. 28.5. (a) For purposes of this section:

15 (1) "Hazardous waste" has the meaning set forth in  
 16 IC 13-11-2-99(a) and includes a waste determined to be a  
 17 hazardous waste under IC 13-22-2-3(b).

18 (2) "Resource recovery system" means tangible property directly  
 19 used to dispose of solid waste or hazardous waste by converting  
 20 it into energy or other useful products.

21 (3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a)  
 22 but does not include dead animals or any animal solid or  
 23 semisolid wastes.

24 (b) Except as provided in this section, the owner of a resource  
 25 recovery system is entitled to an annual deduction in an amount equal  
 26 to ninety-five percent (95%) of the assessed value of the system if:

27 (1) the system was certified by the department of environmental  
 28 management for the 1993 assessment year or a prior assessment  
 29 year; and

30 (2) the owner filed a timely application for the deduction for the  
 31 1993 assessment year.

32 For purposes of this section, a system includes tangible property that  
 33 replaced tangible property in the system after the certification by the  
 34 department of environmental management.

35 (c) The owner of a resource recovery system that is directly used to  
 36 dispose of hazardous waste is not entitled to the deduction provided by  
 37 this section for a particular assessment year if during that assessment  
 38 year the owner:

39 (1) is convicted of any violation under IC 13-7-13-3 (repealed),  
 40 IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

41 (2) is subject to an order or a consent decree with respect to  
 42 property located in Indiana based upon a violation of a federal or  
 43 state rule, regulation, or statute governing the treatment, storage,  
 44 or disposal of hazardous wastes that had a major or moderate  
 45 potential for harm.

46 (d) The certification of a resource recovery system by the

department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery system deduction must include:

- (1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or
- (2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years. The township assessor, **or the county assessor if there is no township assessor for the township**, shall verify each deduction application filed under this section and the county auditor shall determine the deduction. The county auditor shall send to the department of local government finance a copy of each deduction application. The county

auditor shall notify the county property tax assessment board of appeals of all deductions allowed under this section. A denial of a deduction claimed under this subsection may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township **assessor, the county** assessor, or the county auditor.

(g) Notwithstanding subsection (d), the certification for the 1993 assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

SECTION 78. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 30. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 79. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 35.5. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before June 11 of the assessment year. The person must file the statement in each year for which the person desires to obtain the deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for



1 filing. On verification of the statement by the assessor of the township  
 2 in which the property for which the deduction is claimed is subject to  
 3 assessment, **or the county assessor if there is no township assessor**  
 4 **for the township**, the county auditor shall allow the deduction.

5 (b) This subsection does not apply to an application for a deduction  
 6 under section 34.5 of this chapter. The department of environmental  
 7 management, upon application by a property owner, shall determine  
 8 whether a system or device qualifies for a deduction provided by  
 9 section 31, 33, or 34 of this chapter. If the department determines that  
 10 a system or device qualifies for a deduction, it shall certify the system  
 11 or device and provide proof of the certification to the property owner.  
 12 The department shall prescribe the form and manner of the certification  
 13 process required by this subsection.

14 (c) This subsection does not apply to an application for a deduction  
 15 under section 34.5 of this chapter. If the department of environmental  
 16 management receives an application for certification before May 11 of  
 17 the assessment year, the department shall determine whether the system  
 18 or device qualifies for a deduction before June 11 of the assessment  
 19 year. If the department fails to make a determination under this  
 20 subsection before June 11 of the assessment year, the system or device  
 21 is considered certified.

22 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5  
 23 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal  
 24 is limited to a review of a determination made by the township  
 25 **assessor, the county assessor, or the county property tax assessment**  
 26 **board of appeals, or department of local government finance.**

27 (e) A person who timely files a personal property return under  
 28 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the  
 29 deduction provided in section 31 of this chapter for property that is not  
 30 assessed under IC 6-1.1-7 must file the statement described in  
 31 subsection (a) during the twelve (12) months before June 11 of that  
 32 year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for  
 33 an assessment year must file the application between March 1 and the  
 34 extended due date for that year.

35 (f) This subsection applies only to an application for a deduction  
 36 under section 34.5 of this chapter. The center for coal technology  
 37 research established by IC 21-47-4-1, upon receiving an application  
 38 from the owner of a building, shall determine whether the building  
 39 qualifies for a deduction under section 34.5 of this chapter. If the center  
 40 determines that a building qualifies for a deduction, the center shall  
 41 certify the building and provide proof of the certification to the owner  
 42 of the building. The center shall prescribe the form and procedure for  
 43 certification of buildings under this subsection. If the center receives  
 44 an application for certification of a building under section 34.5 of this  
 45 chapter before May 11 of an assessment year:

46 (1) the center shall determine whether the building qualifies for

1 a deduction before June 11 of the assessment year; and  
 2 (2) if the center fails to make a determination before June 11 of  
 3 the assessment year, the building is considered certified.

4 SECTION 80. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006,  
 5 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JANUARY 1, 2009]: Sec. 38. (a) A person is entitled to a deduction  
 7 from the assessed value of the person's property in an amount equal to  
 8 the difference between:

9 (1) the assessed value of the person's property, including the  
 10 assessed value of the improvements made to comply with the  
 11 fertilizer storage rules adopted by the state chemist under  
 12 IC 15-3-3-12 and the pesticide storage rules adopted by the state  
 13 chemist under IC 15-3-3.5-11; minus

14 (2) the assessed value of the person's property, excluding the  
 15 assessed value of the improvements made to comply with the  
 16 fertilizer storage rules adopted by the state chemist under  
 17 IC 15-3-3-12 and the pesticide storage rules adopted by the state  
 18 chemist under IC 15-3-3.5-11.

19 (b) To obtain the deduction under this section, a person must file a  
 20 certified statement in duplicate, on forms prescribed by the department  
 21 of local government finance, with the auditor of the county in which the  
 22 property is subject to assessment. In addition to the certified statement,  
 23 the person must file a certification by the state chemist listing the  
 24 improvements that were made to comply with the fertilizer storage  
 25 rules adopted under IC 15-3-3-12 and the pesticide storage rules  
 26 adopted by the state chemist under IC 15-3-3.5-11. The statement and  
 27 certification must be filed before June 11 of the year preceding the year  
 28 the deduction will first be applied. Upon the verification of the  
 29 statement and certification by the assessor of the township in which the  
 30 property is subject to assessment, **or the county assessor if there is no**  
 31 **township assessor for the township**, the county auditor shall allow the  
 32 deduction.

33 SECTION 81. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005,  
 34 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JANUARY 1, 2009]: Sec. 41. (a) This section does not apply to  
 36 assessment years beginning after December 31, 2005.

37 (b) As used in this section, "assessed value of inventory" means the  
 38 assessed value determined after the application of any deductions or  
 39 adjustments that apply by statute or rule to the assessment of inventory,  
 40 other than the deduction allowed under subsection (f).

41 (c) As used in this section, "county income tax council" means a  
 42 council established by IC 6-3.5-6-2.

43 (d) As used in this section, "fiscal body" has the meaning set forth  
 44 in IC 36-1-2-6.

45 (e) As used in this section, "inventory" has the meaning set forth in  
 46 IC 6-1.1-3-11.

(f) An ordinance may be adopted in a county to provide that a deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

(1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and

(2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

(1) before March 31, 2004, may be amended after March 30, 2004; and

(2) before June 1, 2005, may be amended after May 30, 2005; to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

(1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;

(2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or

(3) the county income tax council or the county fiscal body, whichever acts first, for a county not covered by subdivision (1) or (2).

To adopt an ordinance under subsection (f), a county income tax council shall use the procedures set forth in IC 6-3.5-6 concerning the imposition of the county option income tax. The entity that adopts the ordinance shall provide a certified copy of the ordinance to the department of local government finance before February 1.

(i) A taxpayer is not required to file an application to qualify for the deduction permitted under subsection (f).

(j) The department of local government finance shall incorporate the deduction established in this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(k) The deduction established in this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax board of appeals; or
- (3) the department of local government finance.

SECTION 82. IC 6-1.1-12-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 42. (a) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction established in subsection (c).

(b) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(c) A taxpayer is entitled to a deduction from assessed value equal to one hundred percent (100%) of the taxpayer's assessed value of inventory beginning with assessments made in 2006 for property taxes first due and payable in 2007.

(d) A taxpayer is not required to file an application to qualify for the deduction established by this section.

(e) The department of local government finance shall incorporate the deduction established by this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax assessment board of appeals; or
- (3) the department of local government finance.

SECTION 83. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or

(e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section

2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 84. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property

owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner and, if applicable, the property owner's tenant.

(2) A description of the property for which a deduction is claimed.

(3) The amount of the deduction claimed for the first year of the deduction.

(4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall do the following:

(1) If a determination concerning the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination concerning the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided by section 4.8 of this chapter are not affected by a change in the ownership of the eligible vacant building or a change in the property owner's tenant, if the new property owner or the new tenant:

(1) continues to occupy the eligible vacant building in compliance with any standards established under section 2(g) of this chapter;

1 and

2 (2) files an application in the manner provided by subsection (e).

3 (h) Before the county auditor acts under subsection (f), the county  
4 auditor may request that the township assessor of the township in  
5 which the eligible vacant building is located, **or the county assessor**  
6 **if there is no township assessor for the township**, review the  
7 deduction application.

8 (i) A property owner may appeal a determination of the county  
9 auditor under subsection (f) by requesting in writing a preliminary  
10 conference with the county auditor not more than forty-five (45) days  
11 after the county auditor gives the property owner notice of the  
12 determination. An appeal under this subsection shall be processed and  
13 determined in the same manner that an appeal is processed and  
14 determined under IC 6-1.1-15.

15 (j) In addition to the requirements of subsection (c), a property  
16 owner that files a deduction application under this section must provide  
17 the county auditor and the designating body with information showing  
18 the extent to which there has been compliance with the statement of  
19 benefits approved under section 4.8 of this chapter. This information  
20 must be included in the deduction application and must also be updated  
21 each year in which the deduction is applicable:

22 (1) at the same time that the property owner or the property  
23 owner's tenant files a personal property tax return for property  
24 located at the eligible vacant building for which the deduction  
25 was granted; or

26 (2) if subdivision (1) does not apply, before May 15 of each year.

27 (k) The following information is a public record if filed under this  
28 section:

29 (1) The name and address of the property owner.

30 (2) The location and description of the eligible vacant building for  
31 which the deduction was granted.

32 (3) Any information concerning the number of employees at the  
33 eligible vacant building for which the deduction was granted,  
34 including estimated totals that were provided as part of the  
35 statement of benefits.

36 (4) Any information concerning the total of the salaries paid to the  
37 employees described in subdivision (3), including estimated totals  
38 that are provided as part of the statement of benefits.

39 (5) Any information concerning the assessed value of the eligible  
40 vacant building, including estimates that are provided as part of  
41 the statement of benefits.

42 (l) Information concerning the specific salaries paid to individual  
43 employees by the property owner or tenant is confidential.

44 SECTION 85. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005,  
45 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
46 JANUARY 1, 2009]: Sec. 5.4. (a) A person that desires to obtain the



deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, **or with the county assessor if there is no township assessor for the township.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

- (1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or
- (2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township **or county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection. **The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.**

(b) The deduction schedule required by this section must contain the following information:

- (1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section 4.5(g)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor **if there is no**

1 **township assessor for the township, may:**

- 2 (1) review the deduction schedule; and  
 3 (2) before the March 1 that next succeeds the assessment date for  
 4 which the deduction is claimed, deny or alter the amount of the  
 5 deduction.

6 If the township ~~assessor~~ or ~~the~~ county assessor does not deny the  
 7 deduction, the county auditor shall apply the deduction in the amount  
 8 claimed in the deduction schedule or in the amount as altered by the  
 9 township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a  
 10 county assessor who denies a deduction under this subsection or alters  
 11 the amount of the deduction shall notify the person that claimed the  
 12 deduction and the county auditor of the assessor's action. The county  
 13 auditor shall notify the designating body and the county property tax  
 14 assessment board of appeals of all deductions applied under this  
 15 section.

16 (f) If the ownership of new manufacturing equipment, new research  
 17 and development equipment, new logistical distribution equipment, or  
 18 new information technology equipment changes, the deduction  
 19 provided under section 4.5 of this chapter continues to apply to that  
 20 equipment if the new owner:

- 21 (1) continues to use the equipment in compliance with any  
 22 standards established under section 2(g) of this chapter; and  
 23 (2) files the deduction schedules required by this section.

24 (g) The amount of the deduction is the percentage under section 4.5  
 25 of this chapter that would have applied if the ownership of the property  
 26 had not changed multiplied by the assessed value of the equipment for  
 27 the year the deduction is claimed by the new owner.

28 (h) A person may appeal a determination of the township ~~assessor~~  
 29 or ~~the~~ county assessor under subsection (e) to deny or alter the amount  
 30 of the deduction by requesting in writing a preliminary conference with  
 31 the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five  
 32 (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the  
 33 person notice of the determination. Except as provided in subsection  
 34 (i), an appeal initiated under this subsection is processed and  
 35 determined in the same manner that an appeal is processed and  
 36 determined under IC 6-1.1-15.

37 (i) The county assessor is recused from any action the county  
 38 property tax assessment board of appeals takes with respect to an  
 39 appeal under subsection (h) of a determination by the county assessor.

40 SECTION 86. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.8. In lieu of  
 42 providing the statement of benefits required by section 3 or 4.5 of this  
 43 chapter and the additional information required by section 5.1 or 5.6 of  
 44 this chapter, the designating body may, by resolution, waive the  
 45 statement of benefits if the designating body finds that the purposes of  
 46 this chapter are served by allowing the deduction and the property

owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by the assessor of the township in which the property is located, **or by the county assessor if there is no township assessor for the township.**

SECTION 87. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.9. (a) This section does not apply to:

- (1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or
- (2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a

1 resolution, the deduction does not apply to the next installment of  
 2 property taxes owed by the property owner or to any subsequent  
 3 installment of property taxes.

4 (d) If the designating body adopts a resolution terminating a  
 5 deduction under subsection (c), the designating body shall immediately  
 6 mail a certified copy of the resolution to:

7 (1) the property owner;

8 (2) the county auditor; and

9 (3) if the deduction applied under section 4.5 of this chapter, the  
 10 township county assessor.

11 The county auditor shall remove the deduction from the tax duplicate  
 12 and shall notify the county treasurer of the termination of the  
 13 deduction. If the designating body's resolution is adopted after the  
 14 county treasurer has mailed the statement required by IC 6-1.1-22-8,  
 15 the county treasurer shall immediately mail the property owner a  
 16 revised statement that reflects the termination of the deduction.

17 (e) A property owner whose deduction is terminated by the  
 18 designating body under this section may appeal the designating body's  
 19 decision by filing a complaint in the office of the clerk of the circuit or  
 20 superior court together with a bond conditioned to pay the costs of the  
 21 appeal if the appeal is determined against the property owner. An  
 22 appeal under this subsection shall be promptly heard by the court  
 23 without a jury and determined within thirty (30) days after the time of  
 24 the filing of the appeal. The court shall hear evidence on the appeal and  
 25 may confirm the action of the designating body or sustain the appeal.  
 26 The judgment of the court is final and conclusive unless an appeal is  
 27 taken as in other civil actions.

28 (f) If an appeal under subsection (e) is pending, the taxes resulting  
 29 from the termination of the deduction are not due until after the appeal  
 30 is finally adjudicated and the termination of the deduction is finally  
 31 determined.

32 SECTION 88. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005,  
 33 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JANUARY 1, 2009]: Sec. 1. For purposes of this chapter, "official"  
 35 means:

36 (1) a county auditor;

37 (2) a county assessor; or

38 (3) a township assessor (if any).

39 SECTION 89. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007,  
 40 SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38,  
 41 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) For purposes of this  
 43 section, an increase in the assessed value of real property is determined  
 44 in the same manner that an increase in the assessed value of real  
 45 property is determined for purposes of IC 6-1.1-12.1.

46 (b) This subsection applies only to a development, redevelopment,

or rehabilitation that is first assessed after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
  - (A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
  - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and
- (2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

- (1) make the deductions; and
- (2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

- (1) a general reassessment of real property under IC 6-1.1-4-4; or
- (2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage

1 decrease that results from the appeal.

2 (h) The deduction under this section does not apply to a facility  
3 listed in IC 6-1.1-12.1-3(e).

4 SECTION 90. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007,  
5 SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39,  
6 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
7 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) For purposes of this  
8 section, an increase in the assessed value of personal property is  
9 determined in the same manner that an increase in the assessed value  
10 of new manufacturing equipment is determined for purposes of  
11 IC 6-1.1-12.1.

12 (b) This subsection applies only to personal property that the owner  
13 purchases after March 1, 2005, and before March 2, ~~2009~~ 2007.  
14 Except as provided in sections 4, 5, and 8 of this chapter, an owner that  
15 purchases personal property other than inventory (as defined in 50  
16 IAC 4.2-5-1, as in effect on January 1, 2005) that:

17 (1) was never before used by its owner for any purpose in Indiana;  
18 and

19 (2) creates or retains employment;

20 is entitled to a deduction from the assessed value of the personal  
21 property.

22 (c) *Subject to section 14 of this chapter*, the deduction under this  
23 section is first available in the year in which the increase in assessed  
24 value resulting from the purchase of the personal property occurs and  
25 continues for the following two (2) years. The amount of the deduction  
26 that a property owner may receive with respect to personal property  
27 located in a county for a particular year equals the lesser of:

28 (1) two million dollars (\$2,000,000); or

29 (2) the product of:

30 (A) the increase in assessed value resulting from the purchase  
31 of the personal property; multiplied by

32 (B) the percentage from the following table:

33 YEAR OF DEDUCTION	PERCENTAGE
34 1st	75%
35 2nd	50%
36 3rd	25%

37 (d) If an appeal of an assessment is approved that results in a  
38 reduction of the assessed value of the personal property, the amount of  
39 the deduction is adjusted to reflect the percentage decrease that results  
40 from the appeal.

41 (e) A property owner must claim the deduction under this section on  
42 the owner's annual personal property tax return. The township assessor,  
43 **or the county assessor if there is no township assessor for the**  
44 **township**, shall:

45 (1) identify the personal property eligible for the deduction to the  
46 county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(g) The deduction under this section does not apply to personal property at a facility listed in IC 6-1.1-12.1-3(e).

SECTION 91. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. If an official terminates a deduction under section 8 of this chapter:

(1) the official shall immediately mail a certified copy of the determination to:

(A) the property owner; and

(B) if the determination is made by the county assessor or the township assessor **(if any)**, the county auditor;

(2) the county auditor shall:

(A) remove the deduction from the tax duplicate; and

(B) notify the county treasurer of the termination of the deduction; and

(3) if the official's determination to terminate the deduction occurs after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

SECTION 92. IC 6-1.1-13-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors **(if any)** and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

SECTION 93. IC 6-1.1-14-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The county assessor, a township assessor **(if any)**, or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the order with the county ~~assessor~~ **auditor** of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

SECTION 94. IC 6-1.1-14-8 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) If a petition  
 2 for review of an equalization order is filed with a county auditor under  
 3 section 7 of this chapter, the county auditor shall immediately mail a  
 4 certified copy of the petition and any information relevant to the  
 5 petition to the department of local government finance. Within a  
 6 reasonable period of time, the department of local government finance  
 7 shall fix a date for a hearing on the petition. The hearing shall be held  
 8 in the county to which the equalization order has been directed. At least  
 9 three (3) days before the date fixed for the hearing, the department of  
 10 local government finance shall give notice of the hearing by mail to the  
 11 township **assessor (if any) and the county assessors assessor** whose  
 12 ~~assessments are~~ **assessment is** affected by the order and to the first ten  
 13 (10) taxpayers whose names appear on the petition for review at the  
 14 addresses listed by those taxpayers on the petition. In addition, the  
 15 department of local government finance shall give the notice, if any,  
 16 required under section 9(a) of this chapter.

17 (b) After the hearing required by subsection (a), the department of  
 18 local government finance may affirm, modify, or set aside its  
 19 equalization order. The department shall certify its action with respect  
 20 to the order to the county auditor. The county auditor shall immediately  
 21 make any changes in the assessed values required by the action of the  
 22 department of local government finance.

23 (c) A person whose name appears on the petition for review may  
 24 petition for judicial review of the final determination of the department  
 25 of local government finance under subsection (b). The petition must be  
 26 filed in the tax court not more than forty-five (45) days after the  
 27 department certifies its action under subsection (b).

28 SECTION 95. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008,  
 29 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JANUARY 1, 2009]: Sec. 1. (a) A taxpayer may obtain a review by the  
 31 county board of a county or township official's action with respect to  
 32 **either or both of the following:**

33 (1) The assessment of the taxpayer's tangible property if the  
 34 official's action requires the giving of notice to the taxpayer:

35 (2) **A deduction for which a review under this section is**  
 36 **authorized by any of the following:**

37 (A) IC 6-1.1-12-25.5.

38 (B) IC 6-1.1-12-28.5.

39 (C) IC 6-1.1-12-35.5.

40 (D) IC 6-1.1-12.1-5.

41 (E) IC 6-1.1-12.1-5.3.

42 (F) IC 6-1.1-12.1-5.4.

43 (b) At the time that notice **of an action referred to in subsection**  
 44 **(a)** is given to the taxpayer, the taxpayer shall also be informed in  
 45 writing of:

46 (1) the opportunity for a review under this section, including a



meeting under subsection (h) with the county or township official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

~~(b)~~ **(c)** In order to obtain a review of an assessment **or deduction** effective for the assessment date to which the notice referred to in ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in ~~subsection (a)~~ **subsection (b)**.

~~(c)~~ **(d)** A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in ~~subsection (a)~~ **subsection (b)**. To obtain the review, the taxpayer must file a notice in writing with the township assessor, ~~of the township in which the property is subject to assessment; or the county assessor if the township is not served by a township assessor.~~ The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

~~(d)~~ **(e)** A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

~~(f)~~ **(g)** A county or township official who receives a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** shall immediately forward the notice to the county board. The county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of ~~the that~~ notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The

county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.**

(h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

- (1) attempt to resolve as many issues under review as possible; and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.

(i) At the hearing required under subsection (g):

- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment **or deduction**; and
- (2) the county or township official with whom the taxpayer filed the notice for review must present:
  - (A) the basis for the assessment **or deduction** decision; and
  - (B) the reasons the taxpayer's contentions should be denied.

(j) The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (g). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

(k) Regardless of whether the county board adopts a recommendation under subsection (h), the county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (g) to the taxpayer, **the official referred to in subsection (a), the county assessor, and the township assessor: county auditor.**

(l) If the maximum time elapses:

- (1) under subsection (g) for the county board to hold a hearing; or

(2) under subsection (k) for the county board to give notice of its determination;  
the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 96. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the ~~elected~~ township assessor (**if any**), or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 97. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local

government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor **(if any)**.
- (2) The county auditor.
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor **(if any)**.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 98 IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. In any assessment review, the assessing

official ~~the county assessor, and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 99. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 100. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official assessor (if any)~~ must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a ~~township or county an~~ assessing official, ~~or county property tax assessment board of appeals~~, and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for

1 which the assessment is made; or

2 (B) sixteen (16) months from the date the personal property  
3 return is filed if the return is filed after May 15 of the year for  
4 which the assessment is made.

5 (b) Except as provided in section 2 of this chapter, if an assessing  
6 official ~~a county assessor~~, or a county property tax assessment board of  
7 appeals fails to change an assessment and give notice of the change  
8 within the time prescribed by this section, the assessed value claimed  
9 by the taxpayer on the personal property return is final.

10 (c) This section does not limit the authority of a county auditor to  
11 correct errors in a tax duplicate under IC 6-1.1-15-12.

12 (d) This section does not apply if the taxpayer:

13 (1) fails to file a personal property return which substantially  
14 complies with ~~the provisions of~~ this article and the regulations of  
15 the department of local government finance; or

16 (2) files a fraudulent personal property return with the intent to  
17 evade the payment of property taxes.

18 (e) A taxpayer may appeal a preliminary determination of the  
19 department of local government finance under subsection (a)(3) to the  
20 Indiana board. An appeal under this subdivision shall be conducted in  
21 the same manner as an appeal under IC 6-1.1-15-4 through  
22 IC 6-1.1-15-8. A preliminary determination that is not appealed under  
23 this subsection is a final unappealable order of the department of local  
24 government finance.

25 SECTION 101. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007,  
26 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JANUARY 1, 2009]: Sec. 2. (a) If a county property tax assessment  
28 board of appeals fails to change an assessed value claimed by a  
29 taxpayer on a personal property return and give notice of the change  
30 within the time prescribed in section 1(a)(2) of this chapter, the  
31 township assessor, or the county assessor **if there is no township**  
32 **assessor for the township**, may file a petition for review of the  
33 assessment by the Indiana board. The township ~~assessor~~ or ~~the~~ county  
34 assessor must file the petition for review in the manner provided in  
35 IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run  
36 on the last day that the county board is permitted to act on the  
37 assessment under section 1(a)(2) of this chapter as though the board  
38 acted and gave notice of its action on that day.

39 (b) Notwithstanding section 1(a)(3) of this chapter, the department  
40 of local government finance shall reassess tangible property when an  
41 appealed assessment of the property is remanded to the board under  
42 IC 6-1.1-15-8.

43 SECTION 102. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007,  
44 SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5,  
45 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
46 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) The proper officers of

a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2009, before August 10 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer book, a statement that includes:

- (1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~ **IC 6-1.1-15-1.**

- (2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:

- (A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);
- (B) any deductions or exemptions that apply to the assessed valuation of the tangible property;
- (C) any credits that apply in the determination of the tax liability; and
- (D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:
  - (i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or
  - (ii) the department of local government finance;

(3) a prominently displayed notation that:

(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and

(B) based on various factors, including potential actions by:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each political subdivision on the tangible property for taxes first due and payable in the current year; and

(5) the date, time, and place at which the political subdivision will hold a public hearing on the political subdivision's estimated budget and proposed tax rate and tax levy as required under subsection (a).

(c) The department of local government finance shall:

(1) prescribe a form for; and

(2) provide assistance to county auditors in preparing;

statements under subsection (b). Mailing the statement described in subsection (b) to a mortgagee maintaining an escrow account for a person who is liable for any property taxes shall not be construed as compliance with subsection (b).

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

(1) in any county of the solid waste management district; and

(2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(e) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(f) A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

(1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.

(2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from



1 the children's psychiatric residential treatment services fund.  
 2 A budget, tax rate, or tax levy adopted by a county fiscal body or  
 3 approved or modified by a county board of tax adjustment that is less  
 4 than the levy necessary to pay the costs described in subdivision (1) or  
 5 (2) shall not be treated as a final budget, tax rate, or tax levy under  
 6 section 11 of this chapter.

7 SECTION 103. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,  
 8 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION  
 9 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 10 [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Each year the  
 11 department shall allocate from the property tax replacement fund an  
 12 amount equal to the sum of:

13 (1) each county's total eligible property tax replacement amount  
 14 for that year; plus

15 (2) the total amount of homestead tax credits that are provided  
 16 under IC 6-1.1-20.9 and allowed by each county for that year;  
 17 plus

18 (3) an amount for each county that has one (1) or more taxing  
 19 districts that contain all or part of an economic development  
 20 district that meets the requirements of section 5.5 of this chapter.

21 This amount is the sum of the amounts determined under the  
 22 following STEPS for all taxing districts in the county that contain  
 23 all or part of an economic development district:

24 STEP ONE: Determine that part of the sum of the amounts  
 25 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is  
 26 attributable to the taxing district.

27 STEP TWO: Divide:

28 (A) that part of the subdivision (1) amount that is  
 29 attributable to the taxing district; by

30 (B) the STEP ONE sum.

31 STEP THREE: Multiply:

32 (A) the STEP TWO quotient; times

33 (B) the taxes levied in the taxing district that are allocated to  
 34 a special fund under IC 6-1.1-39-5.

35 (b) Except as provided in subsection (e), between March 1 and  
 36 August 31 of each year, the department shall distribute to each county  
 37 treasurer from the property tax replacement fund one-half (1/2) of the  
 38 estimated distribution for that year for the county. Between September  
 39 1 and December 15 of that year, the department shall distribute to each  
 40 county treasurer from the property tax replacement fund the remaining  
 41 one-half (1/2) of each estimated distribution for that year. The amount  
 42 of the distribution for each of these periods shall be according to a  
 43 schedule determined by the property tax replacement fund board under  
 44 section 10 of this chapter. The estimated distribution for each county  
 45 may be adjusted from time to time by the department to reflect any  
 46 changes in the total county tax levy upon which the estimated

1 distribution is based.

2 (c) On or before December 31 of each year or as soon thereafter as  
 3 possible, the department shall make a final determination of the amount  
 4 which should be distributed from the property tax replacement fund to  
 5 each county for that calendar year. This determination shall be known  
 6 as the final determination of distribution. The department shall  
 7 distribute to the county treasurer or, *except as provided in section 9 of*  
 8 *this chapter*, receive back from the county treasurer any deficit or  
 9 excess, as the case may be, between the sum of the distributions made  
 10 for that calendar year based on the estimated distribution and the final  
 11 determination of distribution. The final determination of distribution  
 12 shall be based on the auditor's abstract filed with the auditor of state,  
 13 adjusted for postabstract adjustments included in the December  
 14 settlement sheet for the year, and such additional information as the  
 15 department may require.

16 (d) All distributions provided for in this section shall be made on  
 17 warrants issued by the auditor of state drawn on the treasurer of state.  
 18 If the amounts allocated by the department from the property tax  
 19 replacement fund exceed in the aggregate the balance of money in the  
 20 fund, then the amount of the deficiency shall be transferred from the  
 21 state general fund to the property tax replacement fund, and the auditor  
 22 of state shall issue a warrant to the treasurer of state ordering the  
 23 payment of that amount. However, any amount transferred under this  
 24 section from the general fund to the property tax replacement fund  
 25 shall, as soon as funds are available in the property tax replacement  
 26 fund, be retransferred from the property tax replacement fund to the  
 27 state general fund, and the auditor of state shall issue a warrant to the  
 28 treasurer of state ordering the replacement of that amount.

29 (e) Except as provided in subsection (g) and subject to subsection  
 30 (h), the department shall not distribute under subsection (b) and section  
 31 10 of this chapter a percentage, determined by the department, of the  
 32 money that would otherwise be distributed to the county under  
 33 subsection (b) and section 10 of this chapter if:

34 (1) by the date the distribution is scheduled to be made, the  
 35 county auditor has not sent a certified statement required to be  
 36 sent by that date under IC 6-1.1-17-1 to the department of local  
 37 government finance;

38 (2) by the deadline under IC 36-2-9-20, the county auditor has not  
 39 transmitted data as required under that section;

40 (3) the county assessor has not forwarded to the department of  
 41 local government finance the duplicate copies of all approved  
 42 exemption applications required to be forwarded by that date  
 43 under IC 6-1.1-11-8(a);

44 (4) the county assessor has not forwarded to the department of  
 45 local government finance in a timely manner sales disclosure  
 46 *forms form data* under ~~IC 6-1.1-5.5-3(b)~~, ~~IC 6-1.1-5.5-3(h)~~;

1 **IC 6-1.1-5.5-3(c);**

2 (5) local assessing officials have not provided information to the  
3 department of local government finance in a timely manner under  
4 IC 4-10-13-5(b);

5 (6) the county auditor has not paid a bill for services under  
6 IC 6-1.1-4-31.5 to the department of local government finance in  
7 a timely manner;

8 (7) the ~~elected~~ township assessors in the county **(if any)**, the  
9 ~~elected~~ township assessors **(if any)** and the county assessor, or the  
10 county assessor has not transmitted to the department of local  
11 government finance by October 1 of the year in which the  
12 distribution is scheduled to be made the data for all townships in  
13 the county required to be transmitted under IC 6-1.1-4-25(b);

14 (8) the county has not established a parcel index numbering  
15 system under 50 IAC 12-15-1 in a timely manner; or

16 (9) a township or county official has not provided other  
17 information to the department of local government finance in a  
18 timely manner as required by the department.

19 (f) Except as provided in subsection (i), money not distributed for  
20 the reasons stated in subsection (e) shall be distributed to the county  
21 when the department of local government finance determines that the  
22 failure to:

23 (1) provide information; or

24 (2) pay a bill for services;

25 has been corrected.

26 (g) The restrictions on distributions under subsection (e) do not  
27 apply if the department of local government finance determines that the  
28 failure to:

29 (1) provide information; or

30 (2) pay a bill for services;

31 in a timely manner is justified by unusual circumstances.

32 (h) The department shall give the county auditor at least thirty (30)  
33 days notice in writing before withholding a distribution under  
34 subsection (e).

35 (i) Money not distributed for the reason stated in subsection (e)(6)  
36 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money  
37 deposited under this subsection is not subject to distribution under  
38 subsection (f).

39 SECTION 104. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,  
40 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JANUARY 1, 2009]: Sec. 1. (a) Annually, after November 10th but  
42 before August 1st of the succeeding year, each county treasurer shall  
43 serve a written demand upon each county resident who is delinquent in  
44 the payment of personal property taxes. Annually, after May 10 but  
45 before October 31 of the same year, each county treasurer may serve a  
46 written demand upon a county resident who is delinquent in the

1 payment of personal property taxes. The written demand may be served  
2 upon the taxpayer:

- 3 (1) by registered or certified mail;
- 4 (2) in person by the county treasurer or the county treasurer's
- 5 agent; or
- 6 (3) by proof of certificate of mailing.

7 (b) The written demand required by this section shall contain:

- 8 (1) a statement that the taxpayer is delinquent in the payment of
- 9 personal property taxes;
- 10 (2) the amount of the delinquent taxes;
- 11 (3) the penalties due on the delinquent taxes;
- 12 (4) the collection expenses which the taxpayer owes; and
- 13 (5) a statement that if the sum of the delinquent taxes, penalties,
- 14 and collection expenses are not paid within thirty (30) days from
- 15 the date the demand is made then:

16 (A) sufficient personal property of the taxpayer shall be sold  
17 to satisfy the total amount due plus the additional collection  
18 expenses incurred; or

19 (B) a judgment may be entered against the taxpayer in the  
20 circuit court of the county.

21 (c) Subsections (d) through (g) apply only to personal property that:

- 22 (1) is subject to a lien of a creditor imposed under an agreement
- 23 entered into between the debtor and the creditor after June 30,
- 24 2005;
- 25 (2) comes into the possession of the creditor or the creditor's agent
- 26 after May 10, 2006, to satisfy all or part of the debt arising from
- 27 the agreement described in subdivision (1); and
- 28 (3) has an assessed value of at least three thousand two hundred
- 29 dollars (\$3,200).

30 (d) For the purpose of satisfying a creditor's lien on personal  
31 property, the creditor of a taxpayer that comes into possession of  
32 personal property on which the taxpayer is adjudicated delinquent in  
33 the payment of personal property taxes must pay in full to the county  
34 treasurer the amount of the delinquent personal property taxes  
35 determined under STEP SEVEN of the following formula from the  
36 proceeds of any transfer of the personal property made by the creditor  
37 or the creditor's agent before applying the proceeds to the creditor's lien  
38 on the personal property:

39 STEP ONE: Determine the amount realized from any transfer of  
40 the personal property made by the creditor or the creditor's agent  
41 after the payment of the direct costs of the transfer.

42 STEP TWO: Determine the amount of the delinquent taxes,  
43 including penalties and interest accrued on the delinquent taxes  
44 as identified on the form described in subsection (f) by the county  
45 treasurer.

46 STEP THREE: Determine the amount of the total of the unpaid

debt that is a lien on the transferred property that was perfected before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the county treasurer. The creditor shall provide the county treasurer with:

(1) the name and address of the debtor; and

(2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

(1) The name and address of the debtor as identified by the creditor.

(2) A description of the personal property identified by the creditor and now in the creditor's possession.

(3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this section** requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county **assessor** and **the** township assessors **(if any)** shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county **assessor** and **the** township assessors **(if any)** must include providing the county treasurer with relevant personal property forms filed with the **assessor or** assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 105. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay:

(A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;

(B) one hundred fifteen percent (115%) of the amount of the

- 1 minimum bid for which the tract or item of real property was
- 2 offered at the time of sale if the tract or item of real property
- 3 is redeemed more than six (6) months after the date of sale;
- 4 (C) the amount by which the purchase price exceeds the
- 5 minimum bid on the tract or item of real property plus ten
- 6 percent (10%) per annum on the amount by which the
- 7 purchase price exceeds the minimum bid; and
- 8 (D) all taxes and special assessments on the tract or item of
- 9 real property paid by the purchaser after the tax sale plus
- 10 interest at the rate of ten percent (10%) per annum on the
- 11 amount of taxes and special assessments paid by the purchaser
- 12 on the redeemed property.
- 13 (5) A statement for informational purposes only, of the location
- 14 of each tract or item of real property by key number, if any, and
- 15 street address, if any, or a common description of the property
- 16 other than a legal description. The township assessor, **or the**
- 17 **county assessor if there is no township assessor for the**
- 18 **township**, upon written request from the county auditor, shall
- 19 provide the information to be in the notice required by this
- 20 subsection. A misstatement in the key number or street address
- 21 does not invalidate an otherwise valid sale.
- 22 (6) A statement that the county does not warrant the accuracy of
- 23 the street address or common description of the property.
- 24 (7) A statement indicating:
- 25 (A) the name of the owner of each tract or item of real
- 26 property with a single owner; or
- 27 (B) the name of at least one (1) of the owners of each tract or
- 28 item of real property with multiple owners.
- 29 (8) A statement of the procedure to be followed for obtaining or
- 30 objecting to a judgment and order of sale, that must include the
- 31 following:
- 32 (A) A statement:
- 33 (i) that the county auditor and county treasurer will apply on
- 34 or after a date designated in the notice for a court judgment
- 35 against the tracts or real property for an amount that is not
- 36 less than the amount set under subdivision (3), and for an
- 37 order to sell the tracts or real property at public auction to
- 38 the highest bidder, subject to the right of redemption; and
- 39 (ii) indicating the date when the period of redemption
- 40 specified in IC 6-1.1-25-4 will expire.
- 41 (B) A statement that any defense to the application for
- 42 judgment must be:
- 43 (i) filed with the court; and
- 44 (ii) served on the county auditor and the county treasurer;
- 45 before the date designated as the earliest date on which the
- 46 application for judgment may be filed.

- 1 (C) A statement that the county auditor and the county  
2 treasurer are entitled to receive all pleadings, motions,  
3 petitions, and other filings related to the defense to the  
4 application for judgment.
- 5 (D) A statement that the court will set a date for a hearing at  
6 least seven (7) days before the advertised date and that the  
7 court will determine any defenses to the application for  
8 judgment at the hearing.
- 9 (9) A statement that the sale will be conducted at a place  
10 designated in the notice and that the sale will continue until all  
11 tracts and real property have been offered for sale.
- 12 (10) A statement that the sale will take place at the times and  
13 dates designated in the notice. Whenever the public auction is to  
14 be conducted as an electronic sale, the notice must include a  
15 statement indicating that the public auction will be conducted as  
16 an electronic sale and a description of the procedures that must be  
17 followed to participate in the electronic sale.
- 18 (11) A statement that a person redeeming each tract or item after  
19 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 20 (12) If a county auditor and county treasurer have entered into an  
21 agreement under IC 6-1.1-25-4.7, a statement that the county  
22 auditor will perform the duties of the notification and title search  
23 under IC 6-1.1-25-4.5 and the notification and petition to the  
24 court for the tax deed under IC 6-1.1-25-4.6.
- 25 (13) A statement that, if the tract or item of real property is sold  
26 for an amount more than the minimum bid and the property is not  
27 redeemed, the owner of record of the tract or item of real property  
28 who is divested of ownership at the time the tax deed is issued  
29 may have a right to the tax sale surplus.
- 30 (14) If a determination has been made under subsection (d), a  
31 statement that tracts or items will be sold together.
- 32 (b) If within sixty (60) days before the date of the tax sale the county  
33 incurs costs set under subsection (a)(3)(D) and those costs are not paid,  
34 the county auditor shall enter the amount of costs that remain unpaid  
35 upon the tax duplicate of the property for which the costs were set. The  
36 county treasurer shall mail notice of unpaid costs entered upon a tax  
37 duplicate under this subsection to the owner of the property identified  
38 in the tax duplicate.
- 39 (c) The amount of unpaid costs entered upon a tax duplicate under  
40 subsection (b) must be paid no later than the date upon which the next  
41 installment of real estate taxes for the property is due. Unpaid costs  
42 entered upon a tax duplicate under subsection (b) are a lien against the  
43 property described in the tax duplicate, and amounts remaining unpaid  
44 on the date the next installment of real estate taxes is due may be  
45 collected in the same manner that delinquent property taxes are  
46 collected.



(d) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

SECTION 106. IC 6-1.1-25-4.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.1. (a) If, as provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with ~~the provisions of this section.~~

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under ~~section 4(f)~~ **section 4(h)** of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer of the title to the property to the petitioner. The petition must:

- (1) be on a form prescribed by the state board of accounts and approved by the department of local government finance;
- (2) state the amount of taxes, special assessments, penalties, and costs assessed against the property for which a waiver is sought;
- (3) describe the conditions existing on the property that have prevented the sale or the transfer of title to the county;
- (4) describe the plan of the petitioner for elimination of the hazardous condition on the property under IC 13-25-5 and the intended use of the property; and
- (5) be accompanied by a fee established by the county auditor for completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

- (1) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;**
- (2) the owner;
- (3) all persons who have, as of the date of the filing of the

petition, a substantial interest of public record in the property;  
 (4) the county property tax assessment board of appeals; and  
 (5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township.**

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (4) the assessor of the township in which the property is located,

1           **or the county assessor if there is no township assessor for the**  
 2           **township; and**

3           (5) the county property tax assessment board of appeals.

4           (g) Any person aggrieved by a determination of the department of  
 5           local government finance under subsection (f) may file an appeal  
 6           seeking additional review by the department of local government  
 7           finance and a public hearing. In order to obtain a review under this  
 8           subsection, the aggrieved person must file a petition for appeal with the  
 9           county auditor in the county where the tract or item of real property is  
 10          located not more than thirty (30) days after issuance of notice of the  
 11          determination of the department of local government finance. The  
 12          county auditor shall transmit the petition for appeal to the department  
 13          of local government finance not more than ten (10) days after the  
 14          petition is filed.

15          (h) Upon receipt by the department of local government finance of  
 16          an appeal, the department of local government finance shall set a date,  
 17          time, and place for a hearing. The department of local government  
 18          finance shall give notice, by mail, of the date, time, and place fixed for  
 19          the hearing to:

20               (1) the person filing the appeal;

21               (2) the petitioner;

22               (3) the owner;

23               (4) all persons who have, as of the date the petition was filed, a  
 24               substantial interest of public record in the property;

25               (5) the assessor of the township in which the property is located,  
 26               **or the county assessor if there is no township assessor for the**  
 27               **township; and**

28               (6) the county property tax assessment board of appeals.

29          The department of local government finance shall give the notices at  
 30          least ten (10) days before the day fixed for the hearing.

31          (i) After the hearing, the department of local government finance  
 32          shall give the parties listed in subsection (h) notice by mail of the final  
 33          determination of the department of local government finance.

34          (j) If the department of local government finance decides to:

35               (1) grant the petition submitted under subsection (b) after initial  
 36               review of the petition under subsection (f) or after an appeal  
 37               under subsection (h); and

38               (2) waive the taxes, special assessments, interest, penalties, and  
 39               costs assessed against the property;

40          the department of local government finance shall issue to the county  
 41          auditor an order directing the removal from the tax duplicate of the  
 42          taxes, special assessments, interest, penalties, and costs for which the  
 43          waiver is granted.

44          (k) After:

45               (1) at least thirty (30) days have passed since the issuance of a  
 46               notice by the department of local government finance to the

1 county property tax assessment board of appeals granting a  
 2 petition filed under subsection (b), if no appeal has been filed; or  
 3 (2) not more than thirty (30) days after receipt by the county  
 4 property tax assessment board of appeals of a notice of a final  
 5 determination of the department of local government finance  
 6 granting a petition filed under subsection (b) after an appeal has  
 7 been filed and heard under subsection (h);

8 the county auditor shall file a verified petition and an application for an  
 9 order on the petition in the court in which the judgment of sale was  
 10 entered asking the court to direct the county auditor to issue a tax deed  
 11 to the real property. The petition shall contain the certificate of sale  
 12 issued to the county, a copy of the petition filed under subsection (b),  
 13 and a copy of the notice of the final determination of the department of  
 14 local government finance directing the county auditor to remove the  
 15 taxes, interest, penalties, and costs from the tax duplicate. Notice of the  
 16 filing of the petition and application for an order on the petition shall  
 17 be given, by mail, to the owner and any person with a substantial  
 18 interest of public record in the property. A person owning or having an  
 19 interest in the property may appear to object to the petition.

20 (l) The court shall enter an order directing the county auditor to  
 21 issue a tax deed to the petitioner under subsection (b) if the court finds  
 22 that the following conditions exist:

23 (1) The time for redemption has expired.

24 (2) The property has not been redeemed before the expiration of  
 25 the period of redemption specified in section 4 of this chapter.

26 (3) All taxes, special assessments, interest, penalties, and costs  
 27 have been waived by the department of local government finance  
 28 or, to the extent not waived, paid by the petitioner under  
 29 subsection (b).

30 (4) All notices required by this section and sections 4.5 and 4.6 of  
 31 this chapter have been given.

32 (5) The petitioner under subsection (b) has complied with all the  
 33 provisions of law entitling the petitioner to a tax deed.

34 (m) A tax deed issued under this section is uncontestable except by  
 35 appeal from the order of the court directing the county auditor to issue  
 36 the tax deed. The appeal must be filed not later than sixty (60) days  
 37 after the date of the court's order.

38 SECTION 107. IC 6-1.1-31-5 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Subject to  
 40 this article, the rules adopted by the department of local government  
 41 finance are the basis for determining the true tax value of tangible  
 42 property.

43 (b) ~~Local~~ Assessing officials ~~members of the county property tax~~  
 44 ~~assessment board of appeals; and county assessors~~ shall:

45 (1) comply with the rules, appraisal manuals, bulletins, and  
 46 directives adopted by the department of local government finance;

(2) use the property tax forms, property tax returns, and notice forms prescribed by the department; and

(3) collect and record the data required by the department.

(c) In assessing tangible property, the ~~township assessors; members of the county property tax assessment board of appeals; and county assessors~~ **assessing officials** may consider factors in addition to those prescribed by the department of local government finance if the use of the additional factors is first approved by the department. Each ~~township assessor; of the county property tax assessment board of appeals; and the county assessor~~ **assessing official** shall indicate on his **the official's** records for each individual assessment whether:

(1) only the factors contained in the department's rules, forms, and returns have been considered; or

(2) factors in addition to those contained in the department's rules, forms, and returns have been considered.

SECTION 108. IC 6-1.1-35-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. The department of local government finance shall:

(1) interpret the property tax laws of this state;

(2) instruct property tax officials about their taxation and assessment duties; ~~and ensure that the county assessors; township assessors; and assessing officials are in compliance with section 1-1 of this chapter;~~

(3) see that all property assessments are made in the manner provided by law; and

(4) develop and maintain a manual for all assessing officials and county assessors concerning:

(A) assessment duties and responsibilities of the various state and local officials;

(B) assessment procedures and time limits for the completion of assessment duties;

(C) changes in state assessment laws; and

(D) other matters relevant to the assessment duties of assessing officials, county assessors, and other county officials.

SECTION 109. IC 6-1.1-35-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that is:

(1) given by a person to:

(A) an assessing official;

~~(B) a member of a county property tax assessment board of appeals;~~

~~(C) a county assessor;~~

~~(D) (B) an employee of a person referred to in clauses (A) through (C);~~ **an assessing official; or**

~~(E)~~ (C) an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12; or

(2) acquired by:

(A) an assessing official;

~~(B)~~ a member of a county property tax assessment board of appeals;

~~(C)~~ a county assessor;

~~(D)~~ (B) an employee of a person referred to in clauses (A) through (C); **an assessing official;** or

~~(E)~~ (C) an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12;

in the performance of the person's duties;

is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), or (d).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;

(B) the United States; or

(C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee; or

(2) an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county or township assessor:

(1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.

(2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics. ~~and~~

(3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information that is disclosed to a person under

subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

(A) is an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12; and

(B) obtains confidential information under this section;

may not disclose that confidential information to any other person; and

(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

(A) the completion of the examination of the taxpayer's personal property return under IC 6-1.1-36-12; or

(B) the termination of the contract.

SECTION 110. IC 6-1.1-35-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) An assessing official ~~member of a county property tax assessment board of appeals; a state board member;~~ or an employee of ~~any~~ **an** assessing official ~~county assessor; or board~~ shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners, a county assessor, or an elected township assessor under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:

(1) the contract between the entity and the board is void as of the date of the disclosure;

(2) the entity forfeits all right to payments owed under the contract after the date of disclosure;

(3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board, a county assessor, or an elected township assessor under IC 6-1.1-36-12; and

(4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.

SECTION 111. IC 6-1.1-35.2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) In any year in which an assessing official ~~or a county assessor~~ takes office for the first time, the department of local government finance shall conduct training sessions determined under the rules adopted by the department under IC 4-22-2 for ~~these~~ **the** new assessing officials. ~~and county~~

~~assessors. These~~ The sessions must be held at the locations described in subsection (b).

(b) To ensure that all newly elected or appointed assessing officials ~~and assessors~~ have an opportunity to attend the training sessions required by this section, the department of local government finance shall conduct the training sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the training sessions, but:

(1) at least one (1) training session must be held in the northeastern part of Indiana;

(2) at least one (1) training session must be held in the northwestern part of Indiana;

(3) at least one (1) training session must be held in the southeastern part of Indiana; and

(4) at least one (1) training session must be held in the southwestern part of Indiana.

The four (4) regional training sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) training sessions, provide additional training sessions at locations determined by the department.

(c) Any new assessing official ~~or county assessor~~ who attends:

(1) a required session during the official's ~~or assessor's~~ term of office; or

(2) training between the date the person is elected to office and January 1 of the year the person takes office for the first time;

is entitled to receive the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 and a mileage allowance from the county in which the official resides.

(d) A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 112. IC 6-1.1-35.2-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Each year the department of local government finance shall conduct the continuing education sessions required in the rules adopted by the department for all assessing officials ~~county assessors~~, and all ~~members of~~ ~~and~~ hearing officers for the county property tax assessment board of appeals. These sessions must be conducted at the locations described in subsection (b).

(b) To ensure that all assessing officials ~~assessors~~, and ~~members of county property tax assessment boards of appeals and hearing officers~~ have an opportunity to attend the continuing education sessions required by this section, the department of local government finance shall conduct the continuing education sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the continuing education sessions, but:



- (1) at least one (1) continuing education session must be held in the northeastern part of Indiana;
- (2) at least one (1) continuing education session must be held in the northwestern part of Indiana;
- (3) at least one (1) continuing education session must be held in the southeastern part of Indiana; and
- (4) at least one (1) continuing education session must be held in the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official ~~county assessor~~, or ~~member of~~, and hearing ~~officers~~ **officer** for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 113. IC 6-1.1-35.2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A county that is required to make a payment to an assessing official ~~a county assessor~~, or ~~member of~~, and a hearing ~~officers~~ **officer** for the county property tax assessment board of appeals under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's ~~cumulative~~ reassessment fund.

SECTION 114. IC 6-1.1-35.5-7, AS AMENDED BY P.L.219-2007, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to an ~~elected~~ assessing official, a ~~county assessor~~, a ~~member of~~, and hearing ~~officers~~ **officer** for a county property tax assessment board of appeals, or an employee of an ~~elected~~ assessing official ~~county assessor~~, or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may use money in the account for:

(1) testing and training of assessing officials, county assessors, members of a county property tax assessment board of appeals, and employees of assessing officials, county assessors, or the county property tax assessment board of appeals; and

(2) administration of the level three certification program under section 4.5 of this chapter.

SECTION 115. IC 6-1.1-36-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

(1) ~~he the assessor~~ does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;

(2) there is an irregularity or informality in the manner in which ~~he the assessor~~ makes the assessment; or

(3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county assessor from any duty to give notice or from any penalty imposed on ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or IC 6-1.1-4.

SECTION 116. IC 6-1.1-36-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) An assessing official ~~a county assessor, a member of a county property tax assessment board of appeals,~~ or a representative of the department of local government finance may file an affidavit with a circuit court of this state if:

(1) the official ~~or board member~~ or a representative ~~of the official or board~~ has requested that a person give information or produce books or records; and

(2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or ~~board member~~ **representative** and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. A person who disobeys the writ is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of

1 that county shall allow a claim for the costs.

2 SECTION 117. IC 6-1.1-36-5 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. In order to  
4 discharge their official duties, the following officials may administer  
5 oaths and affirmations:

6 ~~(1) Assessing officials.~~

7 ~~(2) (1) County assessors.~~

8 **(2) Township assessors.**

9 (3) County auditors.

10 (4) Members of a county property tax assessment board of  
11 appeals.

12 (5) Members of the Indiana board.

13 SECTION 118. IC 6-1.1-36-7 IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The  
15 department of local government finance may cancel any property taxes  
16 assessed against real property owned by a county, township, city, or  
17 town if a petition requesting that the department cancel the taxes is  
18 submitted by the auditor, assessor, and treasurer of the county in which  
19 the real property is located.

20 (b) The department of local government finance may cancel any  
21 property taxes assessed against real property owned by this state if a  
22 petition requesting that the department cancel the taxes is submitted by:

23 (1) the governor; or

24 (2) the chief administrative officer of the state agency which  
25 supervises the real property.

26 However, if the petition is submitted by the chief administrative officer  
27 of a state agency, the governor must approve the petition.

28 (c) The department of local government finance may compromise  
29 the amount of property taxes, together with any interest or penalties on  
30 those taxes, assessed against the fixed or distributable property owned  
31 by a bankrupt railroad, which is under the jurisdiction of:

32 (1) a federal court under 11 U.S.C. 1163;

33 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11  
34 U.S.C. 701-799); or

35 (3) a comparable bankruptcy law.

36 (d) After making a compromise under subsection (c) and after  
37 receiving payment of the compromised amount, the department of local  
38 government finance shall distribute to each county treasurer an amount  
39 equal to the product of:

40 (1) the compromised amount; multiplied by

41 (2) a fraction, the numerator of which is the total of the particular  
42 county's property tax levies against the railroad for the  
43 compromised years, and the denominator of which is the total of  
44 all property tax levies against the railroad for the compromised  
45 years.

46 (e) After making the distribution under subsection (d), the

1 department of local government finance shall direct the auditors of  
 2 each county to remove from the tax rolls the amount of all property  
 3 taxes assessed against the bankrupt railroad for the compromised years.

4 (f) The county auditor of each county receiving money under  
 5 subsection (d) shall allocate that money among the county's taxing  
 6 districts. The auditor shall allocate to each taxing district an amount  
 7 equal to the product of:

8 (1) the amount of money received by the county under subsection  
 9 (d); multiplied by

10 (2) a fraction, the numerator of which is the total of the taxing  
 11 district's property tax levies against the railroad for the  
 12 compromised years, and the denominator of which is the total of  
 13 all property tax levies against the railroad in that county for the  
 14 compromised years.

15 (g) The money allocated to each taxing district shall be apportioned  
 16 and distributed among the taxing units of that taxing district in the  
 17 same manner and at the same time that property taxes are apportioned  
 18 and distributed.

19 (h) The department of local government finance may, with the  
 20 approval of the attorney general, compromise the amount of property  
 21 taxes, together with any interest or penalties on those taxes, assessed  
 22 against property owned by a person that has a case pending under state  
 23 or federal bankruptcy law. Property taxes that are compromised under  
 24 this section shall be distributed and allocated at the same time and in  
 25 the same manner as regularly collected property taxes. The department  
 26 of local government finance may compromise property taxes under this  
 27 subsection only if:

28 (1) a petition is filed with the department of local government  
 29 finance that requests the compromise and ~~that~~ is signed and  
 30 approved by the assessor, auditor, and treasurer of each county  
 31 and the assessor of each township **(if any)**, that is entitled to  
 32 receive any part of the compromised taxes;

33 (2) the compromise significantly advances the time of payment of  
 34 the taxes; and

35 (3) the compromise is in the best interest of the state and the  
 36 taxing units that are entitled to receive any part of the  
 37 compromised taxes.

38 (i) A taxing unit that receives funds under this section is not  
 39 required to include the funds in its budget estimate for any budget year  
 40 which begins after the budget year in which it receives the funds.

41 (j) A county treasurer, with the consent of the county auditor and the  
 42 county assessor, may compromise the amount of property taxes,  
 43 interest, or penalties owed in a county by an entity that has a case  
 44 pending under Title 11 of the United States Code (Bankruptcy Code)  
 45 by accepting a single payment that must be at least seventy-five percent  
 46 (75%) of the total amount owed in the county.

SECTION 119. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 120. IC 6-1.1-37-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. ~~A county or township~~ **An assessing official member of a county or state board, or employee or a representative of such an official or board the department of local government finance** who:

- (1) knowingly assesses any property at more or less than what ~~he~~ **the official or representative** believes is the proper assessed value of the property;
- (2) knowingly fails to perform any of the duties imposed on ~~him~~ **the official or representative** under the general assessment provisions of this article; or
- (3) recklessly violates any of the other general assessment provisions of this article;

commits a Class A misdemeanor.

SECTION 121. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if ~~he~~ **the person** fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township **or county** assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

- (1) is in the military or naval forces of the United States on the assessment date; and
- (2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

(d) If a person subject to IC 6-1.1-3-7(d) fails to include on a personal property return the information, if any, that the department of

1 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,  
 2 the county auditor shall add a penalty to the property tax installment  
 3 next due for the return. The amount of the penalty is twenty-five dollars  
 4 (\$25).

5 (e) If the total assessed value that a person reports on a personal  
 6 property return is less than the total assessed value that the person is  
 7 required by law to report and if the amount of the undervaluation  
 8 exceeds five percent (5%) of the value that should have been reported  
 9 on the return, then the county auditor shall add a penalty of twenty  
 10 percent (20%) of the additional taxes finally determined to be due as  
 11 a result of the undervaluation. The penalty shall be added to the  
 12 property tax installment next due for the return on which the property  
 13 was undervalued. If a person has complied with all of the requirements  
 14 for claiming a deduction, an exemption, or an adjustment for abnormal  
 15 obsolescence, then the increase in assessed value that results from a  
 16 denial of the deduction, exemption, or adjustment for abnormal  
 17 obsolescence is not considered to result from an undervaluation for  
 18 purposes of this subsection.

19 (f) A penalty is due with an installment under subsection (a), (d), or  
 20 (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect  
 21 to the tax due on that installment.

22 SECTION 122. IC 6-1.1-37-7.5 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7.5. A person who  
 24 fails to provide, within forty-five (45) days after the filing deadline,  
 25 evidence of the filing of a personal property return to the **township**  
 26 ~~assessor of the township in which the owner resides; or the county~~  
 27 ~~assessor,~~ as required under IC 6-1.1-3-1(d), shall pay to the **township**  
 28 ~~in which the owner resides; county~~ a penalty equal to ten percent  
 29 (10%) of the tax liability.

30 SECTION 123. IC 6-1.1-37-8 IS AMENDED TO READ AS  
 31 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. A township  
 32 assessor, **or the county assessor if there is no township assessor for**  
 33 **the township,** shall inform the county auditor of any vending machine  
 34 which does not, as required under ~~IC 6-1.1-3-8,~~ **IC 6-1.1-3-8,** have an  
 35 identification device on its face. The county auditor shall then add a  
 36 one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of  
 37 the person on whose premises the machine is located.

38 SECTION 124. IC 6-1.1-42-27 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27. (a) A property  
 40 owner who desires to obtain the deduction provided by section 24 of  
 41 this chapter must file a certified deduction application, on forms  
 42 prescribed by the department of local government finance, with the  
 43 auditor of the county in which the property is located. Except as  
 44 otherwise provided in subsection (b) or (e), the deduction application  
 45 must be filed before May 10 of the year in which the addition to  
 46 assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The certified deduction application required by this section must contain the following information:

(1) The name of each owner of the property.

(2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.

(3) Proof that each owner who is applying for the deduction:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for**

1 **the township**, the county auditor shall, if the property is covered by a  
 2 resolution adopted under section 24 of this chapter, make the  
 3 appropriate deduction.

4 (g) The amount and period of the deduction provided for property  
 5 by section 24 of this chapter are not affected by a change in the  
 6 ownership of the property if the new owner of the property:

7 (1) is a person that:

8 (A) has never had an ownership interest in an entity that  
 9 contributed; and

10 (B) has not contributed;

11 a contaminant (as defined in IC 13-11-2-42) that is the subject of  
 12 the voluntary remediation, as determined under the written  
 13 standards adopted by the department of environmental  
 14 management;

15 (2) continues to use the property in compliance with any  
 16 standards established under sections 7 and 23 of this chapter; and

17 (3) files an application in the manner provided by subsection (e).

18 (h) The township assessor, **or the county assessor if there is no**  
 19 **township assessor for the township**, shall include a notice of the  
 20 deadlines for filing a deduction application under subsections (a) and  
 21 (b) with each notice to a property owner of an addition to assessed  
 22 value or of a new assessment.

23 SECTION 125. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005,  
 24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JANUARY 1, 2009]: Sec. 3. On receipt of a petition under section 2 of  
 26 this chapter, the county auditor shall determine whether the petition is  
 27 complete. If the petition is not complete, the county auditor shall return  
 28 the petition to the petitioner and describe the defects in the petition.  
 29 The petitioner may correct the defects and file the completed petition  
 30 with the county auditor. On receipt of a complete petition, the county  
 31 auditor shall forward a copy of the complete petition to:

32 (1) the assessor of the township in which the brownfield is  
 33 located, **or the county assessor if there is no township assessor**  
 34 **for the township**;

35 (2) the owner, if different from the petitioner;

36 (3) all persons that have, as of the date of the filing of the petition,  
 37 a substantial property interest of public record in the brownfield;

38 (4) the board;

39 (5) the fiscal body;

40 (6) the department of environmental management; and

41 (7) the department.

42 SECTION 126. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005,  
 43 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 44 JANUARY 1, 2009]: Sec. 4. On receipt of a complete petition as  
 45 provided under sections 2 and 3 of this chapter, the board shall at its  
 46 earliest opportunity conduct a public hearing on the petition. The board



1 shall give notice of the date, time, and place fixed for the hearing:

2 (1) by mail to:

3 (A) the petitioner;

4 (B) the owner, if different from the petitioner;

5 (C) all persons that have, as of the date the petition was filed,  
6 a substantial interest of public record in the brownfield; and

7 (D) the assessor of the township in which the brownfield is  
8 located, **or the county assessor if there is no township**  
9 **assessor for the township;** and

10 (2) under IC 5-3-1.

11 SECTION 127. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005,  
12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JANUARY 1, 2009]: Sec. 8. (a) The department shall give notice of its  
14 determination under section 7 of this chapter and the right to seek an  
15 appeal of the determination by mail to:

16 (1) the petitioner;

17 (2) the owner, if different from the petitioner;

18 (3) all persons that have, as of the date the petition was filed  
19 under section 2 of this chapter, a substantial property interest of  
20 public record in the brownfield;

21 (4) the assessor of the township in which the brownfield is  
22 located, **or the county assessor if there is no township assessor**  
23 **for the township;**

24 (5) the board;

25 (6) the fiscal body; and

26 (7) the county auditor.

27 (b) A person aggrieved by a determination of the department under  
28 section 7 of this chapter may obtain an additional review by the  
29 department and a public hearing by filing a petition for review with the  
30 county auditor of the county in which the brownfield is located not  
31 more than thirty (30) days after the department gives notice of the  
32 determination under subsection (a). The county auditor shall transmit  
33 the petition to the department not more than ten (10) days after the  
34 petition is filed.

35 (c) On receipt by the department of a petition for review, the  
36 department shall set a date, time, and place for a hearing. At least ten  
37 (10) days before the date fixed for the hearing, the department shall  
38 give notice by mail of the date, time, and place fixed for the hearing to:

39 (1) the person that filed the appeal;

40 (2) the petitioner;

41 (3) the owner, if different from the petitioner;

42 (4) all persons that have, as of the date the petition is filed, a  
43 substantial interest of public record in the brownfield;

44 (5) the assessor of the township in which the brownfield is  
45 located, **or the county assessor if there is no township assessor**  
46 **for the township;**

- (6) the board;
- (7) the fiscal body; and
- (8) the county auditor.

(d) After the hearing, the department shall give the parties listed in subsection (c) notice by mail of the final determination of the department. The department's final determination under this subsection is subject to the limitations in subsections (f)(2) and (g).

(e) The petitioner under section 2 of this chapter shall provide to the county auditor reasonable proof of ownership of the brownfield:

- (1) if a petition is not filed under subsection (b), at least thirty (30) days but not more than one hundred twenty (120) days after notice is given under subsection (a); or
- (2) after notice is given under subsection (d) but not more than ninety (90) days after notice is given under subsection (d).

(f) The county auditor:

- (1) shall, subject to subsection (g), reduce or remove the delinquent tax liability on the tax duplicate in the amount stated in:

- (A) if a petition is not filed under subsection (b), the determination of the department under section 7 of this chapter; or

- (B) the final determination of the department under this section;

not more than thirty (30) days after receipt of the proof of ownership required in subsection (e); and

- (2) may not reduce or remove any delinquent tax liability on the tax duplicate if the petitioner under section 2 of this chapter fails to provide proof of ownership as required in subsection (e).

(g) A reduction or removal of delinquent tax liability under subsection (f) applies until the county auditor makes a determination under this subsection. After the date referred to in section 2(6) of this chapter, the county auditor shall determine if the petitioner successfully completed the plan described in section 2(5) of this chapter by that date. If the county auditor determines that the petitioner completed the plan by that date, the reduction or removal of delinquent tax liability under subsection (f) becomes permanent. If the county auditor determines that the petitioner did not complete the plan by that date, the county auditor shall restore to the tax duplicate the delinquent taxes reduced or removed under subsection (f), along with interest in the amount that would have applied if the delinquent taxes had not been reduced or removed.

SECTION 128. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

- 1 (1) conduct a hearing; or
- 2 (2) cause a hearing to be conducted by an administrative law
- 3 judge.
- 4 The Indiana board may determine to conduct the hearing under
- 5 subdivision (1) on its own motion or on request of a party to the appeal.
- 6 (b) In its resolution of a petition, the Indiana board may correct any
- 7 errors that may have been made and adjust the assessment in
- 8 accordance with the correction.
- 9 (c) The Indiana board shall give notice of the date fixed for the
- 10 hearing by mail to:
- 11 (1) the taxpayer;
- 12 (2) the department of local government finance; and
- 13 (3) the appropriate:
- 14 (A) township assessor (**if any**);
- 15 (B) county assessor; and
- 16 (C) county auditor.
- 17 (d) With respect to an appeal of the assessment of real property or
- 18 personal property filed after June 30, 2005, the notices required under
- 19 subsection (c) must include the following:
- 20 (1) The action of the department of local government finance with
- 21 respect to the appealed items.
- 22 (2) A statement that a taxing unit receiving the notice from the
- 23 county auditor under subsection (e) may:
- 24 (A) attend the hearing;
- 25 (B) offer testimony; and
- 26 (C) file an amicus curiae brief in the proceeding.
- 27 (e) If, after receiving notice of a hearing under subsection (c), the
- 28 county auditor determines that the assessed value of the appealed items
- 29 constitutes at least one percent (1%) of the total gross certified assessed
- 30 value of a particular taxing unit for the assessment date immediately
- 31 preceding the assessment date for which the appeal was filed, the
- 32 county auditor shall send a copy of the notice to the affected taxing
- 33 unit. A taxing unit that receives a notice from the county auditor under
- 34 this subsection is not a party to the appeal. Failure of the county auditor
- 35 to send a copy of the notice to the affected taxing unit does not affect
- 36 the validity of the appeal or delay the appeal.
- 37 (f) The Indiana board shall give the notices required under
- 38 subsection (c) at least thirty (30) days before the day fixed for the
- 39 hearing.
- 40 SECTION 129. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
- 41 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 42 JANUARY 1, 2009]: Sec. 5. After the hearing, the Indiana board shall
- 43 give the petitioner, the township assessor (**if any**), the county assessor,
- 44 the county auditor, and the department of local government finance:
- 45 (1) notice, by mail, of its final determination, findings of fact, and
- 46 conclusions of law; and

1 (2) notice of the procedures the petitioner or the department of  
2 local government finance must follow in order to obtain court  
3 review of the final determination of the Indiana board.

4 The county auditor shall provide copies of the documents described in  
5 subdivisions (1) and (2) to the taxing units entitled to notice under  
6 section 2(e) of this chapter.

7 SECTION 130. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,  
8 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JANUARY 1, 2009]: Sec. 1. (a) A retail merchant may not make a  
10 retail transaction in Indiana, unless the retail merchant has applied for  
11 a registered retail merchant's certificate.

12 (b) A retail merchant may obtain a registered retail merchant's  
13 certificate by filing an application with the department and paying a  
14 registration fee of twenty-five dollars (\$25) for each place of business  
15 listed on the application. The retail merchant shall also provide such  
16 security for payment of the tax as the department may require under  
17 IC 6-2.5-6-12.

18 (c) The retail merchant shall list on the application the location  
19 (including the township) of each place of business where the retail  
20 merchant makes retail transactions. However, if the retail merchant  
21 does not have a fixed place of business, the retail merchant shall list the  
22 retail merchant's residence as the retail merchant's place of business. In  
23 addition, a public utility may list only its principal Indiana office as its  
24 place of business for sales of public utility commodities or service, but  
25 the utility must also list on the application the places of business where  
26 it makes retail transactions other than sales of public utility  
27 commodities or service.

28 (d) Upon receiving a proper application, the correct fee, and the  
29 security for payment, if required, the department shall issue to the retail  
30 merchant a separate registered retail merchant's certificate for each  
31 place of business listed on the application. Each certificate shall bear  
32 a serial number and the location of the place of business for which it is  
33 issued.

34 (e) If a retail merchant intends to make retail transactions during a  
35 calendar year at a new Indiana place of business, the retail merchant  
36 must file a supplemental application and pay the fee for that place of  
37 business.

38 (f) A registered retail merchant's certificate is valid for two (2) years  
39 after the date the registered retail merchant's certificate is originally  
40 issued or renewed. If the retail merchant has filed all returns and  
41 remitted all taxes the retail merchant is currently obligated to file or  
42 remit, the department shall renew the registered retail merchant's  
43 certificate within thirty (30) days after the expiration date, at no cost to  
44 the retail merchant.

45 (g) The department may not renew a registered retail merchant  
46 certificate of a retail merchant who is delinquent in remitting sales or

1 use tax. The department, at least sixty (60) days before the date on  
 2 which a retail merchant's registered retail merchant's certificate expires,  
 3 shall notify a retail merchant who is delinquent in remitting sales or use  
 4 tax that the department will not renew the retail merchant's registered  
 5 retail merchant's certificate.

6 (h) A retail merchant engaged in business in Indiana as defined in  
 7 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to  
 8 the use tax must obtain a registered retail merchant's certificate before  
 9 making those transactions. The retail merchant may obtain the  
 10 certificate by following the same procedure as a retail merchant under  
 11 subsections (b) and (c), except that the retail merchant must also  
 12 include on the application:

13 (1) the names and addresses of the retail merchant's principal  
 14 employees, agents, or representatives who engage in Indiana in  
 15 the solicitation or negotiation of the retail transactions;

16 (2) the location of all of the retail merchant's places of business in  
 17 Indiana, including offices and distribution houses; and

18 (3) any other information that the department requests.

19 (i) The department may permit an out-of-state retail merchant to  
 20 collect the use tax. However, before the out-of-state retail merchant  
 21 may collect the tax, the out-of-state retail merchant must obtain a  
 22 registered retail merchant's certificate in the manner provided by this  
 23 section. Upon receiving the certificate, the out-of-state retail merchant  
 24 becomes subject to the same conditions and duties as an Indiana retail  
 25 merchant and must then collect the use tax due on all sales of tangible  
 26 personal property that the out-of-state retail merchant knows is  
 27 intended for use in Indiana.

28 (j) Except as provided in subsection (k), the department shall submit  
 29 to the township assessor, **or the county assessor if there is no**  
 30 **township assessor for the township**, before July 15 of each year:

31 (1) the name of each retail merchant that has newly obtained a  
 32 registered retail merchant's certificate between March 2 of the  
 33 preceding year and March 1 of the current year for a place of  
 34 business located in the township **or county**; and

35 (2) the address of each place of business of the taxpayer in the  
 36 township **or county**.

37 (k) If the duties of the township assessor have been transferred to  
 38 the county assessor as described in IC 6-1.1-1-24, the department shall  
 39 submit the information listed in subsection (j) to the county assessor.

40 SECTION 131. IC 6-6-5.5-19 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (a) As used  
 42 in this section, "assessed value" means an amount equal to the true tax  
 43 value of commercial vehicles that:

44 (1) are subject to the commercial vehicle excise tax under this  
 45 chapter; and

46 (2) would have been subject to assessment as personal property

on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. ~~On or before June 1, 2000, each township assessor of a county shall deliver to the county assessor a list that states by taxing district the total assessed value as shown on the information returns filed with the assessor on or before May 15, 2000.~~

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the department of local government finance:

- (1) The total assessed value of commercial vehicles in the county.
- (2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The department of local government finance shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The department of local government finance shall also determine the following:

- (1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.
- (2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.
- (3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.
- (4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The department of local government finance shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The auditor of state shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001

1 for purposes of determining the amount of money each taxing unit in  
 2 Indiana is entitled to receive in calendar years that begin after  
 3 December 31, 2001.

4 SECTION 132. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007,  
 5 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the  
 7 disclosure of information concerning a conviction on a tax evasion  
 8 charge. Unless in accordance with a judicial order or as otherwise  
 9 provided in this chapter, the department, its employees, former  
 10 employees, counsel, agents, or any other person may not divulge the  
 11 amount of tax paid by any taxpayer, terms of a settlement agreement  
 12 executed between a taxpayer and the department, investigation records,  
 13 investigation reports, or any other information disclosed by the reports  
 14 filed under the provisions of the law relating to any of the listed taxes,  
 15 including required information derived from a federal return, except to:

- 16 (1) members and employees of the department;
- 17 (2) the governor;
- 18 (3) the attorney general or any other legal representative of the  
 19 state in any action in respect to the amount of tax due under the  
 20 provisions of the law relating to any of the listed taxes; or
- 21 (4) any authorized officers of the United States;

22 when it is agreed that the information is to be confidential and to be  
 23 used solely for official purposes.

24 (b) The information described in subsection (a) may be revealed  
 25 upon the receipt of a certified request of any designated officer of the  
 26 state tax department of any other state, district, territory, or possession  
 27 of the United States when:

- 28 (1) the state, district, territory, or possession permits the exchange  
 29 of like information with the taxing officials of the state; and
- 30 (2) it is agreed that the information is to be confidential and to be  
 31 used solely for tax collection purposes.

32 (c) The information described in subsection (a) relating to a person  
 33 on public welfare or a person who has made application for public  
 34 welfare may be revealed to the director of the division of family  
 35 resources, and to any director of a county office of family and children  
 36 located in Indiana, upon receipt of a written request from either director  
 37 for the information. The information shall be treated as confidential by  
 38 the directors. In addition, the information described in subsection (a)  
 39 relating to a person who has been designated as an absent parent by the  
 40 state Title IV-D agency shall be made available to the state Title IV-D  
 41 agency upon request. The information shall be subject to the  
 42 information safeguarding provisions of the state and federal Title IV-D  
 43 programs.

44 (d) The name, address, Social Security number, and place of  
 45 employment relating to any individual who is delinquent in paying  
 46 educational loans owed to a postsecondary educational institution may

1 be revealed to that institution if it provides proof to the department that  
 2 the individual is delinquent in paying for educational loans. This  
 3 information shall be provided free of charge to approved postsecondary  
 4 educational institutions (as defined by IC 21-7-13-6(a)). The  
 5 department shall establish fees that all other institutions must pay to the  
 6 department to obtain information under this subsection. However, these  
 7 fees may not exceed the department's administrative costs in providing  
 8 the information to the institution.

9 (e) The information described in subsection (a) relating to reports  
 10 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
 11 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
 12 gallons of special fuel sold by a supplier and the number of gallons of  
 13 special fuel exported by a licensed exporter or imported by a licensed  
 14 transporter may be released by the commissioner upon receipt of a  
 15 written request for the information.

16 (f) The information described in subsection (a) may be revealed  
 17 upon the receipt of a written request from the administrative head of a  
 18 state agency of Indiana when:

19 (1) the state agency shows an official need for the information;  
 20 and

21 (2) the administrative head of the state agency agrees that any  
 22 information released will be kept confidential and will be used  
 23 solely for official purposes.

24 (g) The name and address of retail merchants, including township,  
 25 as specified in IC 6-2.5-8-1(j) may be released solely for tax collection  
 26 purposes to township assessors (**if any**) and county assessors.

27 (h) The department shall notify the appropriate innkeepers' tax  
 28 board, bureau, or commission that a taxpayer is delinquent in remitting  
 29 innkeepers' taxes under IC 6-9.

30 (i) All information relating to the delinquency or evasion of the  
 31 motor vehicle excise tax may be disclosed to the bureau of motor  
 32 vehicles in Indiana and may be disclosed to another state, if the  
 33 information is disclosed for the purpose of the enforcement and  
 34 collection of the taxes imposed by IC 6-6-5.

35 (j) All information relating to the delinquency or evasion of  
 36 commercial vehicle excise taxes payable to the bureau of motor  
 37 vehicles in Indiana may be disclosed to the bureau and may be  
 38 disclosed to another state, if the information is disclosed for the  
 39 purpose of the enforcement and collection of the taxes imposed by  
 40 IC 6-6-5.5.

41 (k) All information relating to the delinquency or evasion of  
 42 commercial vehicle excise taxes payable under the International  
 43 Registration Plan may be disclosed to another state, if the information  
 44 is disclosed for the purpose of the enforcement and collection of the  
 45 taxes imposed by IC 6-6-5.5.

46 (l) This section does not apply to:



- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(m) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 133. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) This section does not preclude a person who:

- (1) is not licensed or certified as a real estate appraiser under this section; and
- (2) is licensed as a broker under this article;

from appraising real estate in Indiana for compensation.

(b) As used in this section, "federal act" refers to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (12 U.S.C. 3331 through 3351).

(c) The commission shall adopt rules to establish a real estate appraiser licensure and certification program to be administered by the board.

(d) The commission may not adopt rules under this section except upon the action and written recommendations of the board under IC 25-34.1-8-6.5.

(e) The real estate appraiser licensure and certification program established by the commission under this section must meet the requirements of:

- (1) the federal act;
- (2) any federal regulations adopted under the federal act; and
- (3) any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(f) The real estate appraiser licensure and certification requirements established by the commission under this section must require a person to meet the standards for real estate appraiser certification and licensure established:

- (1) under the federal act;
- (2) by federal regulations; and
- (3) **under** any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary

1 practice.

2 (g) The commission may require continuing education as a  
3 condition of renewal for real estate appraiser licensure and  
4 certification.

5 (h) The following are not required to be a licensed or certified real  
6 estate appraiser to perform the requirements of IC 6-1.1-4:

7 (1) A county assessor. ~~who holds office under IC 36-2-15.~~

8 (2) A township assessor. ~~who holds office under IC 36-6-5.~~

9 (3) ~~An individual employed by an officer described in subdivision~~  
10 ~~(1) or (2).~~ **employee of a county or township assessor.**

11 (i) Notwithstanding IC 25-34.1-3-2(a):

12 (1) only a person who receives a license or certificate issued  
13 under the real estate appraiser licensure and certification program  
14 established under this section may appraise real estate involved  
15 in transactions governed by:

16 (A) the federal act; and

17 (B) any regulations adopted under the federal act;

18 as determined under rules adopted by the commission, as  
19 recommended by the board; and

20 (2) a person who receives a license or certificate issued under the  
21 real estate appraiser licensure and certification program  
22 established under this section may appraise real estate not  
23 involved in transactions governed by:

24 (A) the federal act; and

25 (B) any regulations adopted under the federal act;

26 as determined under rules adopted by the commission, as  
27 recommended by the board.

28 SECTION 134. IC 32-21-2-13, AS AMENDED BY P.L.219-2007,  
29 SECTION 100, IS AMENDED TO READ AS FOLLOWS  
30 [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) Except as provided in  
31 subsection (c), if the auditor of the county or the township assessor (**if**  
32 **any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an  
33 instrument transferring fee simple title to less than the whole of a tract  
34 that will result in the division of the tract into at least two (2) parcels  
35 for property tax purposes may not be recorded unless the auditor or  
36 township assessor is furnished a drawing or other reliable evidence of  
37 the following:

38 (1) The number of acres in each new tax parcel being created.

39 (2) The existence or absence of improvements on each new tax  
40 parcel being created.

41 (3) The location within the original tract of each new tax parcel  
42 being created.

43 (b) Any instrument that is accepted for recording and placed of  
44 record that bears the endorsement required by IC 36-2-11-14 is  
45 presumed to comply with this section.

46 (c) If the duties of the township assessor have been transferred to the

1 county assessor as described in IC 6-1.1-1-24, a reference to the  
 2 township assessor in this section is considered to be a reference to the  
 3 county assessor.

4 SECTION 135. IC 32-28-3-1, AS AMENDED BY P.L.219-2007,  
 5 SECTION 101, IS AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) A contractor, a  
 7 subcontractor, a mechanic, a lessor leasing construction and other  
 8 equipment and tools, whether or not an operator is also provided by the  
 9 lessor, a journeyman, a laborer, or any other person performing labor  
 10 or furnishing materials or machinery, including the leasing of  
 11 equipment or tools, for:

12 (1) the erection, alteration, repair, or removal of:

13 (A) a house, mill, manufactory, or other building; or

14 (B) a bridge, reservoir, system of waterworks, or other  
 15 structure;

16 (2) the construction, alteration, repair, or removal of a walk or  
 17 sidewalk located on the land or bordering the land, a stile, a well,  
 18 a drain, a drainage ditch, a sewer, or a cistern; or

19 (3) any other earth moving operation;

20 may have a lien as set forth in this section.

21 (b) A person described in subsection (a) may have a lien separately  
 22 or jointly:

23 (1) upon the house, mill, manufactory, or other building, bridge,  
 24 reservoir, system of waterworks, or other structure, sidewalk,  
 25 walk, stile, well, drain, drainage ditch, sewer, cistern, or earth:

26 (A) that the person erected, altered, repaired, moved, or  
 27 removed; or

28 (B) for which the person furnished materials or machinery of  
 29 any description; and

30 (2) on the interest of the owner of the lot or parcel of land:

31 (A) on which the structure or improvement stands; or

32 (B) with which the structure or improvement is connected;

33 to the extent of the value of any labor done or the material furnished,  
 34 or both, including any use of the leased equipment and tools.

35 (c) All claims for wages of mechanics and laborers employed in or  
 36 about a shop, mill, wareroom, storeroom, manufactory or structure,  
 37 bridge, reservoir, system of waterworks or other structure, sidewalk,  
 38 walk, stile, well, drain, drainage ditch, cistern, or any other earth  
 39 moving operation shall be a lien on all the:

40 (1) machinery;

41 (2) tools;

42 (3) stock;

43 (4) material; or

44 (5) finished or unfinished work;

45 located in or about the shop, mill, wareroom, storeroom, manufactory  
 46 or other building, bridge, reservoir, system of waterworks, or other

1 structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer,  
2 cistern, or earth used in a business.

3 (d) If the person, firm, limited liability company, or corporation  
4 described in subsection (a) or (c) is in failing circumstances, the claims  
5 described in this section shall be preferred debts whether a claim or  
6 notice of lien has been filed.

7 (e) Subject to subsection (f), a contract:

8 (1) for the construction, alteration, or repair of a Class 2 structure  
9 (as defined in IC 22-12-1-5);

10 (2) for the construction, alteration, or repair of an improvement on  
11 the same real estate auxiliary to a Class 2 structure (as defined in  
12 IC 22-12-1-5);

13 (3) for the construction, alteration, or repair of property that is:

14 (A) owned, operated, managed, or controlled by a:

15 (i) public utility (as defined in IC 8-1-2-1);

16 (ii) municipally owned utility (as defined in IC 8-1-2-1);

17 (iii) joint agency (as defined in IC 8-1-2.2-2);

18 (iv) rural electric membership corporation formed under  
19 IC 8-1-13-4;

20 (v) rural telephone cooperative corporation formed under  
21 IC 8-1-17; or

22 (vi) not-for-profit utility (as defined in IC 8-1-2-125);

23 regulated under IC 8; and

24 (B) intended to be used and useful for the production,  
25 transmission, delivery, or furnishing of heat, light, water,  
26 telecommunications services, or power to the public; or

27 (4) to prepare property for Class 2 residential construction;

28 may include a provision or stipulation in the contract of the owner and  
29 principal contractor that a lien may not attach to the real estate,  
30 building, structure or any other improvement of the owner.

31 (f) A contract containing a provision or stipulation described in  
32 subsection (e) must meet the requirements of this subsection to be valid  
33 against subcontractors, mechanics, journeymen, laborers, or persons  
34 performing labor upon or furnishing materials or machinery for the  
35 property or improvement of the owner. The contract must:

36 (1) be in writing;

37 (2) contain specific reference by legal description of the real  
38 estate to be improved;

39 (3) be acknowledged as provided in the case of deeds; and

40 (4) be filed and recorded in the recorder's office of the county in  
41 which the real estate, building, structure, or other improvement is  
42 situated not more than five (5) days after the date of execution of  
43 the contract.

44 A contract containing a provision or stipulation described in subsection  
45 (e) does not affect a lien for labor, material, or machinery supplied  
46 before the filing of the contract with the recorder.

(g) Upon the filing of a contract under subsection (f), the recorder shall:

(1) record the contract at length in the order of the time it was received in books provided by the recorder for that purpose;

(2) index the contract in the name of the:

(A) contractor; and

(B) owner;

in books kept for that purpose; and

(3) collect a fee for recording the contract as is provided for the recording of deeds and mortgages.

(h) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit any material, labor, or machinery for the alteration or repair of an owner occupied single or double family dwelling or the appurtenances or additions to the dwelling to:

(1) a contractor, subcontractor, mechanic; or

(2) anyone other than the occupying owner or the owner's legal representative;

must furnish to the occupying owner of the parcel of land where the material, labor, or machinery is delivered a written notice of the delivery or work and of the existence of lien rights not later than thirty (30) days after the date of first delivery or labor performed. The furnishing of the notice is a condition precedent to the right of acquiring a lien upon the lot or parcel of land or the improvement on the lot or parcel of land.

(i) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit material, labor, or machinery for the original construction of a single or double family dwelling for the intended occupancy of the owner upon whose real estate the construction takes place to a contractor, subcontractor, mechanic, or anyone other than the owner or the owner's legal representatives must:

(1) furnish the owner of the real estate:

(A) as named in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor; or

(B) if IC 6-1.1-5-9 applies, as named in the transfer books of the township assessor (**if any**) or the county assessor;

with a written notice of the delivery or labor and the existence of lien rights not later than sixty (60) days after the date of the first delivery or labor performed; and

(2) file a copy of the written notice in the recorder's office of the county not later than sixty (60) days after the date of the first delivery or labor performed.

The furnishing and filing of the notice is a condition precedent to the right of acquiring a lien upon the real estate or upon the improvement constructed on the real estate.

(j) A lien for material or labor in original construction does not attach to real estate purchased by an innocent purchaser for value without notice of a single or double family dwelling for occupancy by the purchaser unless notice of intention to hold the lien is recorded under section 3 of this chapter before recording the deed by which the purchaser takes title.

SECTION 136. IC 32-28-3-3, AS AMENDED BY P.L.219-2007, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Except as provided in subsection (b), a person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than ninety (90) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(b) This subsection applies to a person that performs labor or furnishes materials or machinery described in section 1 of this chapter related to a Class 2 structure (as defined in IC 22-12-1-5) or an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5). A person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than sixty (60) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(c) A statement and notice of intention to hold a lien filed under this section must specifically set forth:

- (1) the amount claimed;
- (2) the name and address of the claimant;
- (3) the owner's:
  - (A) name; and
  - (B) latest address as shown on the property tax records of the county; and
- (4) the:

- 1 (A) legal description; and
- 2 (B) street and number, if any;
- 3 of the lot or land on which the house, mill, manufactory or other
- 4 buildings, bridge, reservoir, system of waterworks, or other
- 5 structure may stand or be connected with or to which it may be
- 6 removed.
- 7 The name of the owner and legal description of the lot or land will be
- 8 sufficient if they are substantially as set forth in the latest entry in the
- 9 transfer books described in IC 6-1.1-5-4 of the county auditor or, if
- 10 IC 6-1.1-5-9 applies, the transfer books of the township assessor (**if**
- 11 **any**) or the county assessor at the time of filing of the notice of
- 12 intention to hold a lien.
- 13 (d) The recorder shall:
- 14 (1) mail, first class, one (1) of the duplicates of the statement and
- 15 notice of intention to hold a lien to the owner named in the
- 16 statement and notice not later than three (3) business days after
- 17 recordation;
- 18 (2) post records as to the date of the mailing; and
- 19 (3) collect a fee of two dollars (\$2) from the lien claimant for each
- 20 statement and notice that is mailed.
- 21 The statement and notice shall be addressed to the latest address of the
- 22 owner as specifically set out in the sworn statement and notice of the
- 23 person intending to hold a lien upon the property."
- 24 Page 6, between lines 33 and 34, begin a new paragraph and insert:
- 25 "SECTION 138. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007,
- 26 SECTION 105, IS AMENDED TO READ AS FOLLOWS
- 27 [EFFECTIVE JANUARY 1, 2009]: Sec. 14.2. (a) As used in this
- 28 section, the following terms have the meanings set forth in IC 6-1.1-1:
- 29 (1) Assessed value.
- 30 (2) Exemption.
- 31 (3) Owner.
- 32 (4) Person.
- 33 (5) Property taxation.
- 34 (6) Real property.
- 35 (7) Township assessor.
- 36 (b) As used in this section, "PILOTS" means payments in lieu of
- 37 taxes.
- 38 (c) As used in this section, "property owner" means the owner of
- 39 real property described in IC 6-1.1-10-16.7.
- 40 (d) Subject to the approval of a property owner, the governing body
- 41 of a political subdivision may adopt an ordinance to require the
- 42 property owner to pay PILOTS at times set forth in the ordinance with
- 43 respect to real property that is subject to an exemption under
- 44 IC 6-1.1-10-16.7, if the improvements that qualify the real property for
- 45 an exemption were begun or acquired after December 31, 2001. The
- 46 ordinance remains in full force and effect until repealed or modified by

the governing body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (j), the township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."

Page 19, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 159. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor **(if any)** shall prepare an itemized estimate of the amount of money required for ~~his~~ **the officer's or assessor's** office for the next calendar year. Each budget estimate under this section must include:

- (1) the compensation of the officer;
- (2) the expense of employing deputies;
- (3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;
- (4) the expense of litigation for the office; and
- (5) other expenses of the office, specifically itemized;

that are payable out of the county treasury.

(b) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county executive to that effect, the expenses of the office shall be included in the officer's budget estimate and may not be included in the county executive's budget estimate.



1 SECTION 160. IC 36-2-6-8 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The county  
 3 executive or a court may not make an allowance to a county officer for:

- 4 (1) services rendered in a criminal action;
- 5 (2) services rendered in a civil action; or
- 6 (3) extra services rendered in ~~his~~ **the county officer's** capacity as  
 7 a county officer.

8 (b) The county executive may make an allowance to the clerk of the  
 9 circuit court, county auditor, county treasurer, county sheriff, township  
 10 assessor (**if any**), or county assessor, or to any of those officers'  
 11 employees, only if:

- 12 (1) the allowance is specifically required by law; or
- 13 (2) the county executive finds, on the record, that the allowance  
 14 is necessary in the public interest.

15 (c) A member of the county executive who recklessly violates  
 16 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**  
 17 **member's** office.

18 SECTION 161. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,  
 19 SECTION 107, IS AMENDED TO READ AS FOLLOWS  
 20 [EFFECTIVE JANUARY 1, 2009]: Sec. 22. (a) As used in this section,  
 21 the following terms have the meanings set forth in IC 6-1.1-1:

- 22 (1) Assessed value.
- 23 (2) Exemption.
- 24 (3) Owner.
- 25 (4) Person.
- 26 (5) Property taxation.
- 27 (6) Real property.
- 28 (7) Township assessor.

29 (b) As used in this section, "PILOTS" means payments in lieu of  
 30 taxes.

31 (c) As used in this section, "property owner" means the owner of  
 32 real property described in IC 6-1.1-10-16.7 that is not located in a  
 33 county containing a consolidated city.

34 (d) Subject to the approval of a property owner, the fiscal body of  
 35 a county may adopt an ordinance to require the property owner to pay  
 36 PILOTS at times set forth in the ordinance with respect to real property  
 37 that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance  
 38 remains in full force and effect until repealed or modified by the  
 39 legislative body, subject to the approval of the property owner.

40 (e) The PILOTS must be calculated so that the PILOTS are in an  
 41 amount equal to the amount of property taxes that would have been  
 42 levied upon the real property described in subsection (d) if the property  
 43 were not subject to an exemption from property taxation.

44 (f) PILOTS shall be imposed in the same manner as property taxes  
 45 and shall be based on the assessed value of the real property described  
 46 in subsection (d). Except as provided in subsection (i), the township

~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 162. IC 36-2-15-5, AS AMENDED BY P.L.219-2007, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) In a county in which:

**(A) the transfer of duties is required by subsection (e); or**

**(B) the transfer of duties to the county assessor has been approved in a referendum under subsection (g);**

performance of the assessment duties prescribed by IC 6-1.1.

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function

for a period of time that extends beyond the completion of the township trustee-assessor's term of office.

(d) A transfer of duties between assessors under subsection (b), (e), or (g) does not affect:

- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(e) If for a particular general election after June 30, 2008, the person elected to the office of township assessor or the office of township trustee-assessor has not attained the certification of a level two assessor-appraiser; as provided in ~~IC 3-8-1-23.5~~ **IC 3-8-1-23.6** before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor or township trustee-assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor or township trustee-assessor (as appropriate) if at a later election a person who has attained the **required level of certification of a level two assessor-appraiser as provided in IC 3-8-1-23.6 under IC 3-8-1-23.6** is elected to the office of township assessor or the office of township trustee-assessor.

(f) If assessment duties in a township are transferred to the county assessor under subsection (e):

- (1) the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor; and
- (2) the office of township trustee remains in place for the purpose of carrying out all functions of the office other than assessment duties prescribed by IC 6-1.1.

**(g) The county legislative body may adopt an ordinance to hold a referendum in a particular township in the county under sections 8 through 12 of this chapter to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor or township trustee-assessor of the township. An ordinance may not be adopted under this subsection in a year in which an election of township assessors will be held in the county.**

**(h) If assessment duties prescribed by IC 6-1.1 are transferred from a particular township to the county assessor as the result of**

1 a referendum under this chapter, the county legislative body may  
 2 adopt an ordinance to hold a referendum in that township under  
 3 section 13 of this chapter to determine whether to transfer those  
 4 duties back to the elected township assessor or township  
 5 trustee-assessor in the township.

6 SECTION 163. IC 36-2-15-8 IS ADDED TO THE INDIANA  
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 8 [EFFECTIVE JANUARY 1, 2009]: **Sec. 8. (a) Assessment duties are**  
 9 **transferred to the county assessor as described in section 5(g) of**  
 10 **this chapter only if a majority of the individuals in the township**  
 11 **who vote in a referendum that is conducted in accordance with this**  
 12 **section and sections 9 through 12 of this chapter approves the**  
 13 **transfer.**

14 (b) The question to be submitted to the voters in the referendum  
 15 must read as follows:

16 (1) In a township in which there is an elected township  
 17 assessor:

18 "Should the assessing duties of the elected township assessor  
 19 in the township be transferred to the county assessor?"

20 (2) In a township in which there is a township  
 21 trustee-assessor:

22 "Should the assessing duties of the township trustee-assessor  
 23 in the township be transferred to the county assessor?"

24 SECTION 164. IC 36-2-15-9 IS ADDED TO THE INDIANA  
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 26 [EFFECTIVE JANUARY 1, 2009]: **Sec. 9. (a) The county legislative**  
 27 **body shall act under IC 3-10-9-3 to certify the question to be voted**  
 28 **on at the referendum under this chapter to the county election**  
 29 **board.**

30 (b) Each county clerk shall, upon receiving the question certified  
 31 by the county legislative body under subsection (a), call a meeting  
 32 of the county election board to make arrangements for the  
 33 referendum.

34 (c) The referendum shall be held in the next primary or general  
 35 election in which all the registered voters who are residents of the  
 36 township in which the referendum is held are entitled to vote after  
 37 certification of the question under IC 3-10-9-3.

38 (d) The county legislative body shall advise the county election  
 39 board of the date on which the county legislative body desires that  
 40 the referendum be held, and, if practicable, the referendum shall  
 41 be held on the day specified by the county legislative body.

42 (e) The referendum shall be held under the direction of the  
 43 county election board, which shall take all steps necessary to carry  
 44 out the referendum.

45 (f) Not less than ten (10) days before the date on which the  
 46 referendum is to be held, the county election board shall cause  
 47 notice of the question that is to be voted upon at the referendum to

1 **be published in accordance with IC 5-3-1.**

2 SECTION 165. IC 36-2-15-10 IS ADDED TO THE INDIANA  
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
4 [EFFECTIVE JANUARY 1, 2009]: **Sec. 10. Each county election**  
5 **board shall cause:**

6 (1) **the question certified to the circuit court clerk by the**  
7 **county legislative body to be placed on the ballot in the form**  
8 **prescribed by IC 3-10-9-4; and**

9 (2) **an adequate supply of ballots and voting equipment to be**  
10 **delivered to the precinct election board of each precinct in**  
11 **which the referendum under this chapter is to be held.**

12 SECTION 166. IC 36-2-15-11 IS ADDED TO THE INDIANA  
13 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
14 [EFFECTIVE JANUARY 1, 2009]: **Sec. 11. The individuals entitled**  
15 **to vote in a referendum under this chapter are all the registered**  
16 **voters resident in the township in which the referendum is held.**

17 SECTION 167. IC 36-2-15-12 IS ADDED TO THE INDIANA  
18 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
19 [EFFECTIVE JANUARY 1, 2009]: **Sec. 12. (a) Each precinct**  
20 **election board shall count the affirmative votes and the negative**  
21 **votes cast in the referendum under this chapter and shall certify**  
22 **those two (2) totals to the county election board of the county. The**  
23 **circuit court clerk of the county shall, immediately after the votes**  
24 **cast in the referendum have been counted, certify the results of the**  
25 **referendum to the county legislative body. Upon receiving the**  
26 **certification of all the votes cast in the referendum, the county**  
27 **legislative body shall promptly notify the department of local**  
28 **government finance of the result of the referendum. If a majority**  
29 **of the individuals who voted in the referendum voted "yes" on the**  
30 **referendum question:**

31 (1) **the county legislative body shall promptly notify:**  
32 (A) **the county assessor;**  
33 (B) **the elected township assessor or the township**  
34 **trustee-assessor in the township; and**  
35 (C) **each candidate in an election described in subsection**  
36 **(b);**

37 **of the results of the referendum;**

38 (2) **with respect to a particular elected township assessor or**  
39 **township trustee-assessor in the county, the assessment duties**  
40 **prescribed by IC 6-1.1 are transferred to the county assessor**  
41 **on the expiration date of:**

42 (A) **the elected township assessor's term of office; or**

43 (B) **the township trustee-assessor's term of office;**

44 **that next succeeds the date of the referendum; and**

45 (3) **the office of elected township assessor remains vacant for**  
46 **the period during which the assessment duties prescribed by**  
47 **IC 6-1.1 are transferred to the county assessor.**

1 (b) If:

2 (1) an election is held in a general election of an elected  
3 township assessor;

4 (2) a referendum is held under this chapter in the same  
5 general election concerning the transfer of assessment duties  
6 prescribed by IC 6-1.1 from the township assessor to the  
7 county assessor; and

8 (3) a majority of the individuals who voted in the referendum  
9 voted "yes" on the referendum question;

10 the results of the election of the elected township assessor are  
11 nullified.

12 SECTION 168. IC 36-2-15-13 IS ADDED TO THE INDIANA  
13 CODE AS A NEW SECTION TO READ AS FOLLOWS  
14 [EFFECTIVE JANUARY 1, 2009]: Sec. 13. If the county legislative  
15 body adopts an ordinance under section 5(h) of this chapter, a  
16 referendum shall be held in the manner provided in sections 8  
17 through 12 of this chapter, except as follows:

18 (1) The question to be submitted to the voters in the  
19 referendum must read as follows:

20 (A) In a township in which an elected township assessor  
21 would serve:

22 "Should the assessing duties of the county assessor be  
23 transferred to the elected township assessor of the  
24 township?".

25 (B) In a township in which a township trustee-assessor  
26 would serve:

27 "Should the assessing duties of the county assessor be  
28 transferred to the township trustee-assessor of the  
29 township?".

30 (2) The candidates for elected township assessor or township  
31 trustee-assessor for the term for which the assessment duties  
32 prescribed by IC 6-1.1 will be transferred are selected in the  
33 first primary election that succeeds by at least six (6) months  
34 the date the ordinance was adopted under section 5(h) of this  
35 chapter.

36 SECTION 169. IC 36-2-19-7, AS AMENDED BY P.L.219-2007,  
37 SECTION 110, IS AMENDED TO READ AS FOLLOWS  
38 [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as provided in  
39 subsection (b), in a ~~township~~ county in which IC 6-1.1-5-9 or  
40 IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy  
41 of any plat described in section 4 of this chapter with the township  
42 assessor (if any).

43 (b) If the duties of the township assessor have been transferred to  
44 the county assessor as described in IC 6-1.1-1-24, a reference to the  
45 township assessor in this section is considered to be a reference to the  
46 county assessor.

47 SECTION 170. IC 36-3-2-10, AS AMENDED BY P.L.219-2007,

1 SECTION 111, IS AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The general assembly  
 3 finds the following:

4 (1) That the tax base of the consolidated city and the county have  
 5 been significantly eroded through the ownership of tangible  
 6 property by separate municipal corporations and other public  
 7 entities that operate as private enterprises yet are exempt or whose  
 8 property is exempt from property taxation.

9 (2) That to restore this tax base and provide a proper allocation of  
 10 the cost of providing governmental services the legislative body  
 11 of the consolidated city and county should be authorized to collect  
 12 payments in lieu of taxes from these public entities.

13 (3) That the appropriate maximum payments in lieu of taxes  
 14 would be the amount of the property taxes that would be paid if  
 15 the tangible property were not subject to an exemption.

16 (b) As used in this section, the following terms have the meanings  
 17 set forth in IC 6-1.1-1:

18 (1) Assessed value.

19 (2) Exemption.

20 (3) Owner.

21 (4) Person.

22 (5) Personal property.

23 (6) Property taxation.

24 (7) Tangible property.

25 (8) Township assessor.

26 (c) As used in this section, "PILOTS" means payments in lieu of  
 27 taxes.

28 (d) As used in this section, "public entity" means any of the  
 29 following government entities in the county:

30 (1) An airport authority operating under IC 8-22-3.

31 (2) A capital improvement board of managers under IC 36-10-9.

32 (3) A building authority operating under IC 36-9-13.

33 (4) A wastewater treatment facility.

34 (e) The legislative body of the consolidated city may adopt an  
 35 ordinance to require a public entity to pay PILOTS at times set forth in  
 36 the ordinance with respect to:

37 (1) tangible property of which the public entity is the owner or the  
 38 lessee and that is subject to an exemption;

39 (2) tangible property of which the owner is a person other than a  
 40 public entity and that is subject to an exemption under IC 8-22-3;  
 41 or

42 (3) both.

43 The ordinance remains in full force and effect until repealed or  
 44 modified by the legislative body.

45 (f) The PILOTS must be calculated so that the PILOTS may be in  
 46 any amount that does not exceed the amount of property taxes that

would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). Except as provided in subsection (l), the township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

(l) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 171. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.



(7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

(1) agreed upon by the property owner and the legislative body of the consolidated city;

(2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and

(3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (i), the township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 172. IC 36-3-6-4, AS AMENDED BY P.L.227-2005, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall

1 prepare budget estimates for the ensuing budget year under this section.

2 (b) The following officers shall prepare for their respective  
3 departments, offices, agencies, or courts an estimate of the amount of  
4 money required for the ensuing budget year, stating in detail each  
5 category and item of expenditure they anticipate:

6 (1) The director of each department of the consolidated city.

7 (2) Each township assessor (**if any**), elected county officer, or  
8 head of a county agency.

9 (3) The county clerk, for each court ~~of which he is the clerk~~  
10 **serves.**

11 (c) In addition to the estimates required by subsection (b), the  
12 county clerk shall prepare an estimate of the amount of money that is,  
13 under law, taxable against the county for the expenses of cases tried in  
14 other counties on changes of venue.

15 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a  
16 certificate to each estimate the officer prepares stating that in the  
17 officer's opinion the amount fixed in each item will be required for the  
18 purpose indicated. The certificate must be verified by the oath of the  
19 officer.

20 (e) An estimate for a court or division of a court is subject to  
21 modification and approval by the judge of the court or division.

22 (f) All of the estimates prepared by city officers and county officers  
23 shall be submitted to the controller.

24 (g) The controller shall also prepare an itemized estimate of city and  
25 county expenditures for other purposes above the money proposed to  
26 be used by the city departments and county officers and agencies.

27 SECTION 173. IC 36-5-1-3, AS AMENDED BY P.L.219-2007,  
28 SECTION 115, IS AMENDED TO READ AS FOLLOWS  
29 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A petition for  
30 incorporation must be accompanied by the following items, to be  
31 supplied at the expense of the petitioners:

32 (1) A survey, certified by a surveyor registered under IC 25-21.5,  
33 showing the boundaries of and quantity of land contained in the  
34 territory sought to be incorporated.

35 (2) An enumeration of the territory's residents and landowners and  
36 their mailing addresses, completed not more than thirty (30) days  
37 before the time of filing of the petition and verified by the persons  
38 supplying it.

39 (3) ~~Except as provided in subsection (b);~~ A statement of the  
40 assessed valuation of all real property within the territory,  
41 certified by the ~~assessors township assessor~~ of the ~~townships~~  
42 **township** in which the territory is located, ~~or the county assessor~~  
43 **if there is no township assessor for the township.**

44 (4) A statement of the services to be provided to the residents of  
45 the proposed town and the approximate times at which they are to  
46 be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 174. IC 36-6-5-1, AS AMENDED BY P.L.219-2007, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in ~~subsection~~ **subsections (f) and (g)**, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township having:

(1) a population of more than eight thousand (8,000); or

(2) an elected township assessor or the authority to elect a township assessor before January 1, 1979.

(b) Except as provided in ~~subsection~~ **subsections (f) and (g)**, a township assessor shall be elected under IC 3-10-2-14 in each township having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if the legislative body of the township:

(1) by resolution, declares that the office of township assessor is necessary; and

(2) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2.

(c) Except as provided in subsection (f), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

(d) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(e) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

(f) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.5.

**(g) Subsections (a) and (b) do not apply if the transfer of duties to the county assessor has been approved under IC 36-2-15.**

SECTION 175. IC 36-6-5-2, AS AMENDED BY P.L.219-2007, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) This section applies to townships that do not have an elected or appointed and qualified township assessor.

(b) Except as provided in ~~subsection~~ **subsections (e) and (f)**, the township executive shall perform all the duties and has all the rights and powers of assessor.

(c) If a township qualifies under IC 36-6-5-1 to elect a township assessor, the executive shall continue to serve as assessor until:

- (1) an assessor is appointed or elected and qualified; or
- (2) the duties of the township assessor are transferred to the county assessor as described in IC 6-1.1-1-24.

(d) The bond filed by the executive in the capacity as executive also covers the executive's duties as assessor.

(e) Subsection (b) does not apply if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24.

**(f) Subsection (b) does not apply if the transfer of duties to the county assessor has been approved under IC 36-2-15.**

SECTION 176. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 58. (a) A person who has filed a petition under section 56 or 57 of this chapter shall, not later than ten (10) days after the filing, serve notice upon all interested parties. The notice must state the following:

- (1) The full name and address of the following:
  - (A) The petitioner.
  - (B) Each attorney acting for and on behalf of the petitioner.
- (2) The street address of the Meridian Street and bordering property for which the petition was filed.
- (3) The name of the owner of the property.
- (4) The full name and address of, and the type of business, if any, conducted by:
  - (A) each person who at the time of the filing is a party to; and
  - (B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into; a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.
- (5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.
- (6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical

properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors **(if any)**; or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 177. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The municipal plan commission.

(E) An occupant, to:

(i) the person by name; or

(ii) if the name is unknown, the "Occupant" at the address of the primary or secondary property occupied by the person.

(F) An owner, to the person by the name shown to be the name of the owner, and at the person's address, as appears in the records in the bound volumes of the most recent real estate tax assessment records as the records appear in:

- 1 (i) the offices of the township assessors **(if any)**; or
- 2 (ii) the office of the county assessor.
- 3 (G) The society, to the organization at the latest address as
- 4 shown in the records of the commission.
- 5 SECTION 178. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
- 6 SECTION 124, IS AMENDED TO READ AS FOLLOWS
- 7 [EFFECTIVE JANUARY 1, 2009]: Sec. 52. (a) A person who has filed
- 8 a petition under section 50 or 51 of this chapter shall, not later than ten
- 9 (10) days after the filing, serve notice upon all interested parties. The
- 10 notice must state the following:
- 11 (1) The full name and address of the following:
- 12 (A) The petitioner.
- 13 (B) Each attorney acting for and on behalf of the petitioner.
- 14 (2) The street address of the primary and secondary property for
- 15 which the petition was filed.
- 16 (3) The name of the owner of the property.
- 17 (4) The full name and address of and the type of business, if any,
- 18 conducted by:
- 19 (A) each person who at the time of the filing is a party to; and
- 20 (B) each person who is a disclosed or an undisclosed principal
- 21 for whom the party was acting as agent in entering into;
- 22 a contract of sale, lease, option to purchase or lease, agreement to
- 23 build or develop, or other written agreement of any kind or nature
- 24 concerning the subject property or the present or future
- 25 ownership, use, occupancy, possession, or development of the
- 26 subject property.
- 27 (5) A description of the contract of sale, lease, option to purchase
- 28 or lease, agreement to build or develop, or other written
- 29 agreement sufficient to disclose the full nature of the interest of
- 30 the party or of the party's principal in the subject property or in
- 31 the present or future ownership, use, occupancy, possession, or
- 32 development of the subject property.
- 33 (6) A description of the proposed use for which the rezoning or
- 34 zoning variance is sought, sufficiently detailed to appraise the
- 35 notice recipient of the true character, nature, extent, and physical
- 36 properties of the proposed use.
- 37 (7) The date of the filing of the petition.
- 38 (8) The date, time, and place of the next regular meeting of the
- 39 commission if a petition is for approval of a zoning variance. If a
- 40 petition is filed with the development commission, the notice does
- 41 not have to specify the date of a hearing before the commission or
- 42 the development commission. However, the person filing the
- 43 petition shall give ten (10) days notice of the date, time, and place
- 44 of a hearing before the commission on the petition after the
- 45 referral of the petition to the commission by the development
- 46 commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

- (1) the offices of the township assessors **(if any)**; or
- (2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 179. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors **(if any)**, and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 180. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a reuse authority is exempt from property taxation, resulting in the lack of an adequate tax

base to support the increased governmental services.

(3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the reuse authority.

(4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a reuse authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the reuse authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). Except as provided in subsection (j), the township **assessors assessor, or the county assessor if there is no township assessor for the township**, shall assess the tangible property described in subsection (d) as though the property were not exempt. The reuse authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a reuse authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The reuse authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 181. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007, SECTION 139, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 34. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Owner.



- 1 (3) Person.
- 2 (4) Personal property.
- 3 (5) Property taxation.
- 4 (6) Tangible property.
- 5 (7) Township assessor.
- 6 (b) As used in this section, "PILOTS" means payments in lieu of
- 7 taxes.
- 8 (c) The general assembly finds the following:
  - 9 (1) That the closing of a military base in a unit results in an
  - 10 increased cost to the unit of providing governmental services to
  - 11 the area formerly occupied by the military base.
  - 12 (2) That military base property held by a development authority
  - 13 is exempt from property taxation, resulting in the lack of an
  - 14 adequate tax base to support the increased governmental services.
  - 15 (3) That to restore this tax base and provide a proper allocation of
  - 16 the cost of providing governmental services the fiscal body of the
  - 17 unit should be authorized to collect PILOTS from the
  - 18 development authority.
  - 19 (4) That the appropriate maximum PILOTS would be the amount
  - 20 of the property taxes that would be paid if the tangible property
  - 21 were not exempt.
- 22 (d) The fiscal body of the unit may adopt an ordinance to require a
- 23 development authority to pay PILOTS at times set forth in the
- 24 ordinance with respect to tangible property of which the development
- 25 authority is the owner or the lessee and that is exempt from property
- 26 taxes. The ordinance remains in full force and effect until repealed or
- 27 modified by the fiscal body.
- 28 (e) The PILOTS must be calculated so that the PILOTS do not
- 29 exceed the amount of property taxes that would have been levied by the
- 30 fiscal body for the unit upon the tangible property described in
- 31 subsection (d) if the property were not exempt from property taxation.
- 32 (f) PILOTS shall be imposed as are property taxes and shall be
- 33 based on the assessed value of the tangible property described in
- 34 subsection (d). Except as provided in subsection (j), the township
- 35 ~~assessors~~ **assessor, or the county assessor if there is no township**
- 36 **assessor for the township**, shall assess the tangible property described
- 37 in subsection (d) as though the property were not exempt. The
- 38 development authority shall report the value of personal property in a
- 39 manner consistent with IC 6-1.1-3.
- 40 (g) Notwithstanding any other law, a development authority is
- 41 authorized to pay PILOTS imposed under this section from any legally
- 42 available source of revenues. The development authority may consider
- 43 these payments to be operating expenses for all purposes.
- 44 (h) PILOTS shall be deposited in the general fund of the unit and
- 45 used for any purpose for which the general fund may be used.
- 46 (i) PILOTS shall be due as set forth in the ordinance and bear

1 interest, if unpaid, as in the case of other taxes on property. PILOTS  
 2 shall be treated in the same manner as property taxes for purposes of  
 3 all procedural and substantive provisions of law.

4 (j) If the duties of the township assessor have been transferred to the  
 5 county assessor as described in IC 6-1.1-1-24, a reference to the  
 6 township assessor in this section is considered to be a reference to the  
 7 county assessor.

8 SECTION 182. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007,  
 9 SECTION 143, IS AMENDED TO READ AS FOLLOWS  
 10 [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) All property of every  
 11 kind, including air rights, acquired for off-street parking purposes, and  
 12 all its funds and receipts, are exempt from taxation for all purposes.  
 13 When any real property is acquired by the consolidated city, the county  
 14 auditor shall, upon certification of that fact by the board, cancel all  
 15 taxes then a lien. The certificate of the board must specifically describe  
 16 the real property, including air rights, and the purpose for which  
 17 acquired.

18 (b) A lessee of the city may not be assessed any tax upon any land,  
 19 air rights, or improvements leased from the city, but the separate  
 20 leasehold interest has the same status as leases on taxable real property,  
 21 notwithstanding any other law. ~~Except as provided in subsection (c);~~  
 22 Whenever the city sells any such property to anyone for private use, the  
 23 property becomes liable for all taxes after that, as other property is so  
 24 liable and is assessed, and the board shall report all such sales to the  
 25 township assessor, **or the county assessor if there is no township**  
 26 **assessor for the township**, who shall cause the property to be upon the  
 27 proper tax records.

28 (c) If the duties of the township assessor have been transferred to the  
 29 county assessor as described in IC 6-1.1-1-24, a reference to the  
 30 township assessor in this section is considered to be a reference to the  
 31 county assessor."

32 Page 19, between lines 17 and 18, begin a new paragraph and  
 33 insert:"

34 SECTION 184. IC 3-8-1-23.5 IS REPEALED [EFFECTIVE  
 35 JANUARY 1, 2009]."

36 Renumber all SECTIONS consecutively.

(Reference is to ESB 312 as printed February 22, 2008.)

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Representative Walorski